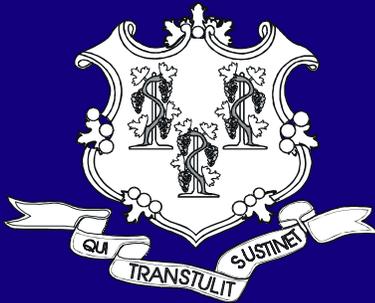


# 1999 FORM CT-1040 EZ

This booklet  
contains:

- Form CT-1040EZ
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation  
Schedule



# Connecticut Resident EZ Income Tax Return and Instructions

Dear Customer:

The Department of Revenue Services is proud of its award-winning record of excellence and integrity. Yet, there is more that we can do. This year, we have again worked with the Governor and Connecticut lawmakers to reduce taxes and to introduce new taxpayer-friendly measures to make filing your state tax return less burdensome. These are summarized for you on Page 3. Be sure to read them.

One of the most important changes for the 1999 taxable year is the increase in the maximum available property tax credit to \$425 per return. The property tax credit is a dollar-for-dollar tax reduction in your income tax liability. Your total tax bill is also reduced because the lower 3% income tax rate applies to more of your Connecticut taxable income.

Using **Form CT-1040EZ** is one of the fastest ways to file your Connecticut resident return, and ensures a turnaround of any refund in the shortest time possible. However, if you do owe tax, you may be eligible to pay that tax by credit card this year, for the first time. This is a convenient option that taxpayers have requested, and we are pleased to be able to provide it. See the instructions for Line 17 on Page 12 for more information.

Another fast filing alternative is electronic filing, either using your own personal computer, or through the help of a tax preparer. Electronic filing will enable you to use direct deposit for your refund, making your money available to you faster than ever.

If you have questions about this return or need help completing it, free assistance is available from our Taxpayer Service representatives. See the back cover for ways to reach us. Be sure to check our Web site listed below for the latest in tax information.

As we enter the next millennium, we renew our commitment to you to provide the highest quality of service possible. As always, I welcome your comments and ideas.

Sincerely,



Gene Gavin  
Commissioner of Revenue Services

Taxpayer information is available on our Web site:  
**[www.state.ct.us/drs](http://www.state.ct.us/drs)**

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

# CONN-TAX

If you have a touch-tone phone, you can obtain important income tax information 24 hours a day from CONN-TAX, the Department's information line. Call **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere), press "1" to be connected to "Income Tax Information Menu," then press "2" to select "Recorded Income Tax Information." Enter the three-digit number next to the topic of your choice shown below, or follow the prerecorded instructions.

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### Extended Telephone Hours for the 2000 Filing Season (Option "0"):

- |                             |                |                           |                          |
|-----------------------------|----------------|---------------------------|--------------------------|
| Tuesday, <b>January 25</b>  | (until 7 p.m.) | Thursday, <b>April 6</b>  | (until 7 p.m.)           |
| Thursday, <b>January 27</b> | (until 7 p.m.) | Saturday, <b>April 8</b>  | (8:30 a.m. - 12:00 p.m.) |
| Tuesday, <b>February 1</b>  | (until 7 p.m.) | Thursday, <b>April 13</b> | (until 7 p.m.)           |
| Thursday, <b>February 3</b> | (until 7 p.m.) |                           |                          |

### 2000 Extended Telephone Personal Assistance and Walk-in Hours:

(25 Sigourney Street, Hartford Only)

- |                           |                          |
|---------------------------|--------------------------|
| Saturday, <b>April 15</b> | (8:30 a.m. - 12:00 p.m.) |
| Monday, <b>April 17</b>   | (until 8 p.m.)           |
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## SOME IMPORTANT CHANGES

- For taxable years beginning on or after **January 1, 1999**, the **income tax rates for individuals** whose filing status is:
  - *Single or Married Filing Separately*, **3%** of the **first \$10,000** of Connecticut taxable income, and **4.5%** of Connecticut taxable income **above \$10,000**;
  - *Head of Household*, **3%** of the **first \$16,000** of Connecticut taxable income, and **4.5%** of Connecticut taxable income **above \$16,000**;
  - *Married Filing Jointly*, **3%** of the **first \$20,000** of Connecticut taxable income, and **4.5%** of Connecticut taxable income **above \$20,000**.
- The **maximum property tax credit is \$425**. In order to take this credit, Connecticut residents **must** complete *Schedule 2EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle* on the back of **Form CT-1040EZ**. See *Schedule 2EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle*, on Page 14.
- The personal income tax exemptions and credits for **Single** filers are increased over an eight-year period for taxable years beginning on or after January 1, 2000. **For the period prior to July 1, 2000**, withholding or estimated tax payments for single filers should be made without regard to the exemption and credit changes. See **Form CT-1040ES** for more information.
- For taxable years beginning on or after **January 1, 1999**, Social Security recipients whose filing status is: **Single** or **Married Filing Separately** and report a federal adjusted gross income of **less than \$50,000**; or **Married Filing Jointly** or **Head of Household** and report a federal adjusted gross income of

less than \$60,000 are not subject to Connecticut income tax on federally taxable Social Security benefits. Those recipients who meet any of the above conditions and all other Social Security recipients who pay federal income tax on their Social Security benefits should refer to the *Social Security Benefit Adjustment Worksheet* included with the **Form CT-1040** instruction booklet for more information.

- If a request for an extension of time to file an income tax return has been granted, no late payment penalty will be imposed if at least 90% of the income tax shown to be due on **Form CT-1040EZ** is paid on or before the original due date of the return and the balance due is remitted with **Form CT-1040EZ** on or before the extended due date of the return.

- New tax law changes allow an “innocent” spouse to claim relief from tax, penalty, and interest due on a joint return. See *Innocent Spouse Relief* on Page 5.
- When sending forms, returns, or payments to the Department, taxpayers may use certain private delivery services and satisfy the “timely mailing as timely filing/payment” rule. See *When Should I File?* on Page 7.
- The statute of limitations will be suspended for refund claims during any period that an individual is “financially disabled.” See *Amended Returns* on Page 8.
- Taxpayers may now be eligible to pay their 1999 Connecticut income tax liability by credit card. See the instructions for Line 17 on Page 12 for details.



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## GENERAL INFORMATION

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### WHERE TO GET HELP

Assistance is available from 8:00 a.m. to 5:00 p.m., Monday through Friday, by visiting any of the Department’s offices listed on the back cover of this booklet.

If you visit, be sure to bring:

1. Your “state copy” of your federal Forms W-2 and any other forms showing Connecticut income tax withholding; **and**
2. Your **COMPLETED** federal income tax return.

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### WHERE TO GET ADDITIONAL FORMS AND PUBLICATIONS

You may obtain Connecticut tax forms and publications from any of the resources listed on the back cover of this booklet.

Connecticut income tax forms may also be obtained at any of the Department’s offices as well as at most Connecticut post offices, banks, town halls, and public libraries or by writing to:

**Department of Revenue Services  
Forms Unit  
25 Sigourney Street  
Hartford CT 06106-5032**

or by calling **1-800-382-9463** (toll-free from within Connecticut) and select **Option 2** or **860-297-4753** (from anywhere). Both numbers are available 24 hours a day.

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### FILING TIPS TO GET YOU STARTED

- Make sure that you file the correct form. Most people may file the simpler **Form CT-1040EZ**, *Connecticut Resident EZ Income Tax Return*. (See *Can I File Form CT-1040EZ?* on Page 6.) Using **Form CT-1040EZ** saves you time and helps us process your refund faster.
- Check the correct filing status on your return.
- Attach a legible “state copy” of each federal Form W-2 (Wages) to your Connecticut return. Also attach Forms W-2G (Winings), 1099-R (Pensions), and any other forms showing Connecticut income tax withheld.
- Sign your return upon completion. If you and your spouse are filing jointly, both of you must sign.
- Have your paid preparer sign the return.

- Use the preprinted label if one is included with this booklet. The information on this label helps us process your return and refund faster.  
If you are not using a preprinted label, be sure to include your name(s), mailing address, and Social Security Number(s) in the name and address section of your return.
- Be sure that both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- Use the correct mailing label on the envelope when filing your return. One label is for refund requests or no additional tax due. The other is for payments.

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### ELECTRONIC FILING / ON-LINE FILING

The Department of Revenue Services participates with the Internal Revenue Service in the joint Federal/State Electronic Filing Program. You can file electronically using your personal computer or through a tax professional if you have a refund, a balance due, or no tax due. File this way to speed the processing of your return and to elect direct deposit of your refund.

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### WHO MUST FILE A CONNECTICUT RETURN?

You are required to file a Connecticut income tax return if you were a resident for the entire year or consent to be treated as a resident for the entire year **and** any of the following is true for the 1999 taxable year:

1. You had Connecticut income taxes withheld; **or**
2. You made estimated tax payments to Connecticut; **or**
3. You meet the gross income test (see below); **or**
4. You had a federal alternative minimum tax liability.

#### The Gross Income Test

You are required to file a Connecticut income tax return if your **gross income** for 1999 exceeds:

- \$12,000 for a Single or Married Person Filing Separately
- \$19,000 for Head of Household
- \$24,000 for Married Persons Filing Jointly

Gross income means all income you received in the form of money, goods, property, and services that is not exempt from federal tax **and** any additions to income from **Forms CT-1040** or **CT-1040NR/PY**, *Schedule 1*.

Gross income includes, but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items
- Gross income from a business
- Capital gains
- Interest and dividends
- Gross rental income
- Gambling winnings
- Alimony
- Taxable pensions and annuities
- Prizes and awards
- Your share of income from partnerships, S corporations, estates, and trusts
- IRA distributions
- Unemployment compensation
- **Federally taxable** Social Security.

The following examples explain the gross income test:

**Example 1:** A Connecticut resident whose only income is from a sole proprietorship files a federal Form 1040, reporting the following on Schedule C:

Gross Income	<b>\$100,000</b>
Expenses	<b>(\$ 92,000)</b>
Net Income	<b>\$ 8,000</b>

Because the **gross** income of \$100,000 exceeds the minimum requirements, this resident is required to file a Connecticut tax return.

**Example 2:** A Connecticut resident receives \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not part of gross income, the Connecticut resident is not required to file a Connecticut return unless Connecticut tax was withheld or estimated tax payments were made.

## Innocent Spouse Relief

In general, you and your spouse are both responsible for paying the full amount of tax, interest or penalties due on your joint return. However, you may not have to pay the tax, interest, and penalties related to your spouse (or former spouse). If you believe that all or any part of the amount due should be paid only by your spouse, you may request relief by filing **Form CT-8857, *Innocent Spouse Relief***. See **Special Notice 99(15), *Innocent Spouse Relief, Separation of Liability, and Equitable Relief***.

## Title 19 Recipients

Title 19 recipients are required to file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Return?* are met. If you were a Title 19 recipient in 1999 **and** Medicaid assisted in the payment of your long-term care in a nursing or convalescent home in 1999 **and** you do not have the funds to pay your Connecticut income tax, complete **Form CT-19IT** and attach it to the **front** of your Connecticut income tax return. By completing this form you authorize DRS to verify your Title 19 status for 1999 with the Department of Social Services.

## How Do I File a Deceased Taxpayer's Return?

A Connecticut income tax return must be filed for a taxpayer who died during the taxable year if the requirements for *Who Must File a Connecticut Return?* are met. It must be signed and filed by his or her executor, administrator or surviving spouse for the portion of the year before the taxpayer's death. The date of the taxpayer's death must be clearly stated at the top of the return. A joint return

may be filed by a surviving spouse if the surviving spouse filed a joint federal income tax return. Write "**Filing as surviving spouse**" in the deceased spouse's signature block of the return. In the case of the death of both spouses, a final return must be filed by their legal representative. The Connecticut filing status must be consistent with the federal filing status.

## Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing a joint return with the deceased, file the tax return to claim the refund. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310.

Any income received by the estate of the decedent for the portion of the taxable year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on **Form CT-1041, *Connecticut Income Tax Return for Trusts and Estates***.

## Special Information for Nonresident Aliens

In accordance with Conn. Agencies Regs. §12-740-8, a nonresident alien who is a resident of Connecticut, or who is a nonresident of Connecticut but has Connecticut adjusted gross income derived from or connected with sources within this state, shall file a Connecticut income tax return and pay Connecticut income tax even though the nonresident alien is not or may not be required to file a federal income tax return or pay federal income tax. The provisions of any income tax treaty between the United States and another country shall be disregarded for Connecticut income tax purposes, because no such treaty prohibits or restricts the imposition of state and local income taxes. Therefore, for Connecticut income tax purposes, any treaty income as reported on federal **Form 1040NR** must be entered as a modification increasing federal adjusted gross income on **Form CT-1040, *Schedule 1, Line 36***, or **Form CT-1040NR/PY, *Schedule 1, Line 38***. In other words, a nonresident alien must compute his or her federal adjusted gross income as if he or she were filing a federal Form 1040 and were not a nonresident alien. (See detailed filing instructions contained in the instruction booklet for **Form CT-1040** or **Form CT-1040NR/PY**.)

## Taxable Year and Method of Accounting

Your taxable year and method of accounting for Connecticut income tax purposes must be the same as your taxable year and method of accounting for federal income tax purposes.

If your taxable year or method of accounting is changed for federal income tax purposes, you must change your taxable year or method of accounting for Connecticut income tax purposes.

## AM I A RESIDENT, PART-YEAR RESIDENT OR NONRESIDENT?

You are a **resident** and you should complete **Form CT-1040EZ** or **Form CT-1040** if:

- Connecticut was your domicile (permanent legal residence) for the entire 1999 taxable year; **or**
- You maintained a permanent place of abode in Connecticut **and** spent a total of more than 183 days in Connecticut during the 1999 taxable year, **and** you are not a part-year resident.

You are a **part-year resident** and you should complete **Form CT-1040NR/PY** if you changed your permanent legal residence by moving into or out of Connecticut during the 1999 taxable year. See detailed filing instructions contained in the instruction booklet for **Form CT-1040NR/PY**.

You are a **nonresident** and you should complete **Form CT-1040NR/PY** if you were neither a resident nor a part-year resident for 1999.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. For more information, see *Filing Status* on Page 11.

**IMPORTANT:** You may be treated as a nonresident for 1999 even though your domicile was Connecticut if **all** of the following conditions are met:

1. You maintained no permanent place of abode in Connecticut for the entire 1999 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 1999 taxable year; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 1999 taxable year.

Military personnel stationed in Connecticut but domiciled in another state are considered nonresidents. (See detailed filing instructions contained in the instruction booklet for **Form CT-1040** or **Form CT-1040NR/PY**.)

**Domicile** (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

**Permanent place of abode** is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased by your spouse. A place of abode is not deemed permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

### Are Military Personnel Required to File?

Military personnel who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all three conditions listed above, for being treated as a nonresident.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income that you receive from Connecticut sources while you are a nonresident (including your spouse's nonmilitary income) are subject to Connecticut income tax. (See instructions for a Connecticut nonresident contained in the instruction booklet for **Form CT-1040NR/PY**.)

**Example:** Lisa is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned \$38,000 in military pay.

#### If Lisa had no other income . . .

Military personnel are residents of the state in which they resided when they enlisted. Since Lisa resided and enlisted in Florida, she is considered a resident of Florida and does not have to file a Connecticut return.

#### If Lisa had a part-time job in Connecticut . . .

Her Connecticut source income from nonmilitary employment is taxable and must be reported on **Form CT-1040NR/PY**.

Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Am I a Resident, Part-Year Resident or Nonresident?* on Page 5.

See **Informational Publication 99(32)**, *Connecticut Income Tax Information for Military Personnel and Veterans*, for more information.

### Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death. A refund of tax paid will be provided to the legal representative of the estate or to the surviving spouse.

**Combat zone** is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

**IMPORTANT:** Members of the U.S. Armed Forces serving in the military operations in the Kosovo region are eligible for the 180 day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in the Kosovo region who are away from their permanent duty stations but are not within the designated combat zone are also eligible for the extension. Individuals requesting an extension under the Kosovo provision should print the words "**Operation Allied Force**" at the top of the tax return.

### CAN I FILE FORM CT-1040EZ?

Most residents may file the short, simple **Form CT-1040EZ**. You may file **Form CT-1040EZ** if **all** of the following are true:

- You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;
- You are not claiming credit for income taxes paid to another jurisdiction;
- You have no modifications to federal adjusted gross income for Connecticut income tax purposes, **or** your only modification is a federally taxable refund of state and local income taxes. See *Modifications to Federal Adjusted Gross Income* on Page 7;
- You do not have a federal alternative minimum tax liability; **and**
- You are not claiming an adjusted net Connecticut minimum tax credit.

If **any** of these statements are **not** true, you must file **Form CT-1040** or **Form CT-1040NR/PY**.

If you owe penalty and interest for a late-filed return and you want to pay the amount with your return, you **must** file **Form CT-1040**. However, if you file **Form CT-1040EZ**, the Department will bill you for outstanding penalty and interest.

If one spouse is a resident and the other spouse is a part-year resident or nonresident and you file a joint federal income tax return you may not be eligible to file a joint **Form CT-1040EZ**. See *Filing Status* on Page 11 for more information.

### What is Connecticut Adjusted Gross Income?

For the purpose of completing **Form CT-1040EZ**, Connecticut adjusted gross income is your federal adjusted gross income as reported on Line 33 of your federal Form 1040, Line 18 of your federal Form 1040A, Line 4 of your federal Form 1040EZ, or Line I of your federal TeleFile Tax Record, minus any taxable refund of state and local income taxes reported on Line 10 of your federal Form 1040.

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## MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

If you have any of the modifications listed below, you must file **Form CT-1040**. You may not file **Form CT-1040EZ**:

### Additions

- Interest on state and local government obligations other than Connecticut
- Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than Connecticut
- Shareholder's pro rata share of certain S corporations' nonseparately computed loss
- Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income
- Beneficiary's share of Connecticut fiduciary adjustment
- Loss on sale of Connecticut state and local government bonds

### Subtractions

- Interest on United States government obligations
- Exempt dividends from certain qualifying mutual funds derived from United States government obligations
- Social Security benefit adjustment
- Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities
- Shareholder's pro rata share of certain S corporations' nonseparately computed income
- Beneficiary's share of Connecticut fiduciary adjustment
- Gain on sale of Connecticut state and local government bonds
- Distributions to a designated beneficiary from the Connecticut Higher Education Trust Fund (CHET)

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## WHEN SHOULD I FILE?

Your Connecticut income tax return is due on or before April 18, 2000, and will be timely filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before this date.

If your taxable year is other than the calendar year, you must file on or before the fifteenth day of the fourth month after the end of your taxable year. If this date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

If you file late, you will be subject to penalty and interest on any portion of the tax that is not paid on or before the original due date of the return. Even if you cannot pay all the tax you owe, you should file your return on time and pay as much as you can. If you continue to make payments, you can reduce the amount of interest you would otherwise owe. See *Penalties and Interest* on Page 9.

**NOTE:** On or after October 1, 1999, taxpayers can use certain private delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents,

or payments, and meet the timely mailing as timely filing/payment rules. DRS has accepted the list of private delivery services that is currently published by the Internal Revenue Service. The following is the current list of designated private delivery services: Airborne Express (Airborne), DHL Worldwide Express (DHL), Federal Express (FedEX), and United Parcel Service (UPS). This list is subject to change. For more information see **Special Notice 99(14)**, *Designated Private Delivery Services*.

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## EXTENSION REQUESTS

If you are unable to file a timely return, you must file **Form CT-1040 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*, and pay the amount of tax you expect to owe on or before the original due date for filing your Connecticut income tax return. This form is included in this booklet. Filing this form automatically extends the due date for **six months** (October 16, 2000, for calendar year taxpayers) if federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, has been filed. You are not required to attach a copy of the federal extension request to **Form CT-1040 EXT**.

**Form CT-1040 EXT** only extends the time to **file** your final return; it **does not** extend the time to **pay** your income tax or individual use tax. See *Penalties and Interest* on Page 9.

### United States Citizens Living Abroad

If you are a United States citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico and are unable to file a timely Connecticut income tax return, you must file **Form CT-1040 EXT**. You must also pay the amount of tax that you expect to owe on or before the original due date of the return.

Include with **Form CT-1040 EXT** a statement that you are a United States citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic two-month extension. If your application is approved, the due date will be extended for six months (October 16, 2000, for calendar year taxpayers). If you are still unable to file your return, and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

### Extension of Time to Pay the Tax

You may be eligible for an extension of six months to pay the tax you owe if you can show that it will cause you undue hardship to pay the tax on the date it is due. To receive consideration, you must file **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the original due date of the return.

You must attach **Form CT-1127** to the front of your timely-filed Connecticut income tax return or your timely filed **Form CT-1040 EXT**. As evidence of the need for extension, you must attach: (1) a statement of assets and liabilities, and (2) an itemized list of receipts and disbursements for the preceding three months. You must also explain why you are unable to borrow the money to pay the tax.

If an extension of time to pay is granted and full payment of tax is made on or before the end of the extension period, the penalty will be waived. Interest of 1% (.01) per month or fraction of a month will continue to accrue on the underpayment from the original due date of the return until the tax is paid in full. Interest charges cannot be waived. You will receive monthly billing statements until the balance is paid in full.

You are required to make full payment of tax on or before the end of the extension period. The Department encourages you to begin making payments as soon as possible in order to reduce the interest that you would otherwise owe. Write your Social Security Number and "1999 Form CT-1040EZ" on your check or money order. Mail payments to:

**Department of Revenue Services  
Accounts Receivable Unit  
PO Box 5088  
Hartford CT 06102-5088**

## WHERE DO I FILE?

For **REFUND REQUEST** or **NO TAX DUE**, affix the mailing label that has this address and mail to:

**Department of Revenue Services  
PO Box 150420  
Hartford CT 06115-0420**

For **PAYMENT**, affix the mailing label that has this address and mail to:

**Department of Revenue Services  
PO Box 150440  
Hartford CT 06115-0440**

## AMENDED RETURNS

If, after filing your income tax return, you receive an additional W-2 or 1099 form or discover that an error was made, **do not** submit a second **Form CT-1040EZ**. You must file **Form CT-1040X**, *Amended Connecticut Income Tax Return*, to report additional tax due or to claim a refund. **Form CT-1040X** must be filed no later than three years after the original due date of the return or, if DRS granted an extension of time to file, no later than three years after the extended due date of the return.

Contributions made to designated funds and overpayments applied to the next year's estimated taxes on the original return are irrevocable and cannot be amended.

**NOTE:** If you are financially disabled, the time within which you may file **Form CT-1040X** is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters.

## Changes to Your Federal Return

If your income is **changed or corrected** by the Internal Revenue Service or other competent authority, and the change or correction affects your Connecticut income tax liability (including your alternative minimum tax liability), you must file **Form CT-1040X**. File **Form CT-1040X** no later than 90 days after the final determination of your federal income tax liability.

If you **amend** your federal income tax return, and the amendment affects your Connecticut income tax liability (including your alternative minimum tax liability), you must file **Form CT-1040X**. File **Form CT-1040X** no later than 90 days after the date of filing your amended federal income tax return.

**IMPORTANT:** **Form CT-1040X** is available from the Department. In order to receive the appropriate form, state the year for which you are amending your return when requesting **Form CT-1040X**.

## ESTIMATED TAX PAYMENTS

A payment of estimated income tax is generally required if your Connecticut income tax (after tax credits) **minus** Connecticut tax withheld is **more than \$500**, and you expect your Connecticut income tax withheld to be less than your required annual payment.

**Your required annual payment for the 2000 taxable year is the lesser of:**

- **90%** of the income tax shown on your **2000 Connecticut income tax return; or**
- **100%** of the income tax shown on your **1999 Connecticut income tax return**, if you filed a 1999 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident in 1999 and you did not file a 1999 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income in 1999 and you did not file a 1999 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did not have Connecticut source income in 1999 then you **must** use 90% of the income tax shown on your 2000 Connecticut income tax return as your required annual payment.

## 2000 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for 2000 calendar year taxpayers are:

<b>April 18, 2000</b>	25% of your required annual payment
<b>June 15, 2000</b>	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)
<b>September 15, 2000</b>	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)
<b>January 16, 2001</b>	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)

An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis, should use their federal estimated tax installment dates. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

## Estimated Payment Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you will be required to make only one payment. Your installment is due on or before January 16, 2001, for the 2000 taxable year. The required installment is the lesser of 66 ⅔% of the Connecticut income tax shown on your 2000 return or 100% of the Connecticut income tax shown on your 1999 return.

A farmer or fisherman who files a 2000 Connecticut income tax return on or before March 1, 2001, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers and fishermen who use these special rules **must file Form CT-1040** and complete and attach **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates**, to avoid being billed for interest on the underpayment of estimated income tax. See **Informational Publication 99(17), Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, and Estimated Income Tax**.

## Annualized Income Installment Method

If your income varies throughout the year, using the annualized income installment method may enable you to reduce or eliminate the amount of your estimated tax payment for one or more periods. See **Informational Publication 99(33), A Guide to Calculating Your Annualized Estimated Tax Installments and Worksheet CT-1040AES**.

## Filing Form CT-1040ES

Use **Form CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals**, to make estimated Connecticut income tax payments for 2000. If you made estimated tax payments during 1999 for the 1999 taxable year, you will receive coupons for the 2000 taxable year in mid-January preprinted with your name, address, and Social Security Number. To ensure that your payments are properly credited, be sure to use the preprinted coupons.

If you did not make estimated tax payments in 1999, use **Form CT-1040ES** included in this booklet to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you.

To avoid making estimated tax payments, you may request your employer to withhold additional amounts from your wages to cover the taxes on other income. You can make this change by providing your employer with a revised **Form CT-W4, Employee's Withholding or Exemption Certificate**. For help in determining the correct amount of Connecticut income tax to be withheld from your wage income, see **Informational Publication 00(1), Is My Connecticut Withholding Correct?**

## Interest on Underpayment of Estimated Tax

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1% (.01) per month or fraction of a month shall be added to the tax due until the **earlier of**: April 15, 2000, or the date on which the underpayment is paid.

A taxpayer who files a 1999 income tax return on or before January 31, 2000, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 18, 2000. (This does not apply to taxpayers paying estimated Connecticut income taxes as farmers or fishermen.)

If you owe interest for underpayment of 1999 estimated tax and you want to pay the amount with your return, you **must file Form CT-1040**. If you file **Form CT-1040EZ**, DRS will bill you for the interest.

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## PENALTIES AND INTEREST

### Late Payment or Late Filing

In general, penalty and interest apply to any portion of the tax that is not paid on or before the original due date of the return. The penalty for late payment or underpayment of income or use tax is 10% (.10) of such amount due. If a request for an extension of time to file an income tax return has been granted, no late payment penalty will be imposed if at least 90% of the income tax shown to be due on the return is paid on or before the original due date of the return and the balance due is remitted with the return on or before the extended due date of the return. In the event that no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed. Interest of 1% (.01) per month or fraction of a month will continue to accrue on the underpayment until the tax is paid in full.

### Failure to File

If you fail to file your return and the Commissioner of Revenue Services files a return for you, the penalty for failure to file is 10% (.10) of the balance due or \$50, whichever is greater.

### Failure to Report Federal Changes

If your income is **changed or corrected** by the Internal Revenue Service or other competent authority for any taxable year, you are required to report such change or correction no later than 90 days after the final determination of your federal income tax liability, if the federal change or correction affects your Connecticut income tax liability (including your alternative minimum tax liability).

The change or correction should be reported on **Form CT-1040X**. If you file an amended federal income tax return for any taxable year, you are required to file **Form CT-1040X** no later than 90 days after the date of filing your amended federal income tax return, if the amendment affects your Connecticut income tax liability (including your alternative minimum tax liability). In either case, the penalty for failure to file **Form CT-1040X** within such time is \$50.

### Waiver of Penalty

You may be entitled to a waiver of penalty if the failure to pay tax was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. Be sure to include your name, Social Security Number, name of original form filed or billing notice received, and taxable filing period on all correspondence. Attach your penalty waiver request to the **front** of your tax return or mail separately to:

**Department of Revenue Services  
Penalty Review Committee  
PO Box 5089  
Hartford CT 06102-5089**

Interest cannot be waived. Before a penalty waiver can be granted, the taxpayer must **pay all tax and interest** due.

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## RECORD RETENTION

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as W-2 and 1099 forms) until the statute of limitations has expired for that return. Usually, this is three years from the date the return was due or filed. You may need this information to prepare future returns or to amend filed returns.

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## COPIES OF RETURNS

You may request a copy of a previously filed Connecticut income tax return from the Department by completing **Form LGL-002, Request for Disclosure of Tax Return or Tax Return Information**. It generally takes three weeks to fill such requests.

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## REFUND INFORMATION

The Department of Revenue Services issues refund checks as quickly as possible. If you have a touch-tone phone, you may check on the status of your refund 24 hours a day by calling **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere). Be ready to provide your Social Security Number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

If you Telefile or electronically file your return, you will receive your refund in four days. If you send your return by mail, you should allow four weeks before calling to check on the status of your refund. If you do not receive your refund by the 90<sup>th</sup> day after we receive your claim for refund, you will be entitled to interest on your overpayment at the rate of  $\frac{2}{3}\%$  for each month or fraction of a month between the 90<sup>th</sup> day following receipt of your claim for a refund or the date of your return, whichever is later, and the date of notice that your refund is due.

### Offset Against Debts

If you are due a refund but have not paid certain obligations to Connecticut state agencies or the Internal Revenue Service, all or part of your overpayment may be used to pay all or part of these outstanding debts or taxes. You will be advised by mail if your refund is reduced for this reason and will be given information directing you to the agency to contact if you wish to appeal. Your refund may also be reduced if you owe penalty and interest on late-filed or underpaid Connecticut income tax returns.

### Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support or a debt to any Connecticut state agency, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 1999 and who made Connecticut income tax payments (withholding or estimates) for the 1999 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 1999; **and**
- An overpayment of tax was made.

If you are a nonobligated spouse, you may claim your share of a joint refund by filing **Form CT-8379, Nonobligated Spouse Claim**.

Do not use **Form CT-8379** to claim your share of a Connecticut refund that was applied to federal taxes owed to the Internal Revenue Service. You must contact the IRS Taxpayer Advocate Office in Hartford at 860-756-4555.

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## STEPS TO COMPLETING FORM CT-1040EZ

### Step One - Complete Your Federal Return

Before you begin, get all your records together, including your federal Forms W-2 (Wages), W-2G (Winnings), 1099-R (Pensions), and other 1099s. First use this information to complete your federal income tax return. The information on your federal return will help you complete your Connecticut return.

### Step Two - Complete Your Connecticut Return

Remove the income tax forms from this booklet. One copy is for you to file with the Department of Revenue Services. The other copy is for your records. If you complete the copy for your records first, you will be able to make any necessary corrections and copy your final calculations onto the form you send to the Department of Revenue Services. Keep the copy for your records. You may need information from it when you file next year's return, make estimated tax payments, or to respond to a question from DRS.

Proceed item by item, reading the instructions for each line item before you enter any amounts. Then copy all information carefully onto the form you intend to file.

### Step Three - Order of Attachments

Staple all your W-2 forms or **Forms CT-4852** (substitute Form W-2) to the front of the income tax form in the appropriate area marked "**Staple W-2s, W-2Gs and certain 1099s here.**" Also attach any other forms showing Connecticut income tax withheld. Paper clip your check or money order in payment of the tax due to the front of the income tax form in the appropriate area marked "**Clip check or money order here.**" Be sure to write your Social Security Number and "**1999 Form CT-1040EZ**" on your check or money order.

In addition, if you must file any of the following forms, attach the form(s) to the **front** of your income tax return in the following order:

- **Form CT-19IT, Title 19 Status Release Form**
- **Form CT-1127, Application for Extension of Time for Payment of Income Tax**
- **Form CT-8379, Nonobligated Spouse Claim**

Attach other required forms and schedules to the back of your return or as directed on the form.

### Step Four - Check Your Return

Take your time in completing your return. When you have finished, recheck all of your entries and arithmetic.

After you have completed your return, be sure to sign it and attach any required schedules, statements or forms.

**Remember: Errors delay refunds!**

### Step Five - Mail Your Return

This package contains one envelope with two pre-addressed labels for mailing your return. Use the correct label to have your return and refund processed faster.



You may be able to pay your 1999 Connecticut income tax liability by credit card. See Page 12 for details.



# INSTRUCTIONS FOR FORM CT-1040EZ

## NAME AND ADDRESS

All information on **Form CT-1040EZ** should be for the calendar year January 1 through December 31, 1999, or for your fiscal year beginning in 1999. If filing for a fiscal year other than the calendar year, enter the month and day the taxable year began, and the month, day, and year that it ended, at the top of the front page.

After you have completed your return and checked it for accuracy, remove the preprinted peel-off label included inside this booklet and place it over the name and address blanks of your return. Using the label helps us process your return faster so you receive your refund sooner. It also reduces the possibility of error, which could delay your refund.

Make sure the information on the label is correct. Do not use this label if any of the information is incorrect. Print or type the correct information in the name and address blanks on your return.

If there is no preprinted label, print or type the information requested in the space provided at the top of **Form CT-1040EZ**. Be sure your Social Security Number is listed on your return. If you file a joint return, list your Social Security Number and your spouse's Social Security Number in the order they appear on your federal return.

If your return is being completed by someone else, take your booklet to your tax preparer so that the preparer can attach the label to your return.

## FILING STATUS

Check the appropriate box to indicate your filing status. For the purpose of **Form CT-1040EZ**, your filing status must match your federal income tax filing status for this year. Consult the information in your federal income tax booklet or call the Internal Revenue Service at 1-800-829-1040 if you are not certain of your filing status for 1999.

If your filing status is qualifying widow(er) with dependent child on federal Form 1040 or 1040A, check the box on **Form CT-1040** for "Married filing joint return or Qualifying widow(er) with dependent child." **Do not** enter your deceased spouses's name or Social Security Number in the spaces provided for Spouse's Name and Spouse's Social Security Number.

### What if My Spouse and I are Residents of Different States?

When one spouse is a **Connecticut resident or a nonresident** and the other spouse is a **part-year resident**, **EACH** spouse who is required to file a Connecticut income tax return **must** file as **married filing separately**.

When one spouse is a **Connecticut resident** and the other is a **nonresident**, **EACH** spouse who is required to file a Connecticut income tax return **must** file as **married filing separately unless**:

- They file jointly for federal income tax purposes; **and**
- They elect to be treated as if both were Connecticut residents for the entire taxable year.

If filing a joint federal return and a separate Connecticut return, enter on **Form CT-1040EZ**, Line 1, only **your** portion of the income included in joint federal adjusted gross income.

## ROUNDING OFF TO WHOLE DOLLARS

Generally, you may round off cents to the nearest whole dollar on your return and schedules. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

**Example:** \$1.29 becomes \$1.00 and \$3.50 becomes \$4.00. If you elect to round off, do so for all amounts.

**You may round off the amount of tax due as stated in the 1999 Tax Tables or as calculated using the Tax Calculation Schedule.**

**CAUTION:** Rounding off to whole dollars may affect the amounts of your personal exemption and your personal tax credit.

## LINE INSTRUCTIONS

### Line 1 - Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 1999 federal income tax return. This will be the amount reported on Line 33 of federal Form 1040, Line 18 of federal Form 1040A, Line 4 of federal Form 1040EZ, or Line I of federal TeleFile Tax Record.

### Line 2 - Refunds of State and Local Income Taxes

Enter the amount of taxable refunds of state and local income taxes that is reported on Line 10 of your federal Form 1040. (If an amount is not reported on Line 10 of your federal Form 1040, or if you filed federal Form 1040A, 1040EZ or federal TeleFile Tax Record, enter 0.)

### Line 3 - Connecticut Adjusted Gross Income

Subtract Line 2 from Line 1 and enter the result on Line 3. This is your Connecticut adjusted gross income.

### Line 4 - Income Tax

If the amount on Line 3 is \$12,000 or less, enter 0 on Line 4 and Line 6. You do not owe any income tax. If the amount is more than \$12,000, calculate your tax using one of the following methods:

**Tax Tables** - If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the Tax Tables on Page 16 to find your tax. Be sure to use the correct column in the Tax Tables. After you have found the correct tax, enter that amount on Line 4.

**Tax Calculation Schedule** - You **must** use the *Tax Calculation Schedule* to figure your tax if your Connecticut adjusted gross income is more than \$102,000. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000. This schedule is found at the end of this booklet.

### Line 5 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle

You **must** complete *Schedule 2 EZ* on the back of **Form CT-1040EZ** to be allowed this credit. Enter the amount from Line 26 on Line 5. Be certain to include all of the requested information or your credit may be denied. See *Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle*, on Page 14.

**IMPORTANT:** The credit is limited to the lesser of \$425 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is **\$425** per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut adjusted gross income. See *Property Tax Credit Limitation Worksheet*, on Page 15. This credit may be used to offset your 1999 income tax only. You may not carry this credit forward and it is not refundable.

## Line 6 - Connecticut Income Tax

Subtract Line 5 from Line 4. Enter the result on Line 6. If less than zero, enter 0.

## Line 7 - Individual Use Tax

Enter the total use tax due as reported on *Schedule 1 EZ*, Line 18. See *Schedule 1 EZ - Individual Use Tax*, on Page 13. If you require additional lines, you should create a worksheet identical to *Schedule 1 EZ*, and attach it to the back of your **Form CT-1040EZ**. You **must** enter 0 on Line 7 if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

## Line 8 - Total Tax

Add Line 6 and Line 7. Enter the total on Line 8.

## Line 9 - Connecticut Tax Withheld

Enter the total income tax withheld for the State of Connecticut as indicated on your copies of W-2, W-2G, and 1099 forms. Enter only amounts withheld for the State of Connecticut. The amounts withheld should be shown in Box 18 of Form W-2, Box 14 of Form W-2G, Box 10 of Form 1099-R, and Box 4 of Form UC-1099G. If you received a 1999 Form 1099 showing Connecticut income tax withheld on other income you received, such as miscellaneous compensation, include the amount withheld in the total on Line 9. Do **not** include tax withheld for other states or the Internal Revenue Service. Be sure you staple the “**state copy**” of all W-2 forms to the front of your return. Also, attach any other forms showing Connecticut tax withheld or your claim of amounts withheld will not be allowed. If you have not received Form W-2 from your employer or Form 1099-R from your pension, annuity, retirement or profit sharing plan, you should request **Form CT-4852** (substitute Form W-2) to report your earnings and withholding. **Attach copies of W-2G and 1099 forms only if they show Connecticut tax withheld.**

**IMPORTANT:** If the amount on Line 9 does not equal the amounts of Connecticut withholding as reported on Forms W-2, W-2G, 1099, and **Form CT-4852**, the processing of your **Form CT-1040EZ** will be delayed.

## Line 10 - All 1999 Estimated Tax Payments

Enter on Line 10 the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 1999 estimated payments made in 2000. Do **not** include any refunds received.

## Line 11 - Payments Made With Extension Request

If you filed **Form CT-1040 EXT**, *Application for Extension of Time to File*, enter on Line 11 the amount you paid with that form.

## Line 12 - Total Payments

Add Lines 9, 10, and 11. Enter the total on Line 12. This represents the total of all Connecticut tax payments made.

## Line 13 - Amount Overpaid

If Line 12 is greater than Line 8, subtract Line 8 from Line 12 and enter the result on Line 13. This is the amount of your overpayment. To properly allocate your overpayment, go to Lines 14, 15, and 16. If Line 12 is less than Line 8, go to Line 17.

## Line 14 - Amount of Line 13 You Want Applied To Your 2000 Estimated Tax

Enter the amount of your 1999 overpayment that you want applied to your 2000 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2000, if your return is filed on time or

if you filed a timely request for extension and your return is filed within the extension period. **Your request to apply this amount to your 2000 estimated income tax is irrevocable.**

## Line 15 - Amount of Line 13 You Want To Contribute

You may contribute all or a portion of your refund to one or more of five designated funds. Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total amount on Line 15. **Your contribution is irrevocable.**

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. You may, however, also make **direct** contributions by following the instructions on Page 13.

## Line 16 - Amount of Line 13 You Want Refunded to You

Subtract the total of Line 14 and Line 15 from Line 13. Enter the result on Line 16. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

**IMPORTANT:** Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be applied to your 2000 estimated tax, other taxes you may owe the Department of Revenue Services, debts to other Connecticut state agencies, federal taxes you may owe the Internal Revenue Service, and the charitable contributions you designate. Any remaining balance will be refunded to you.

## Line 17 - Amount of Tax You Owe

If Line 8 is greater than Line 12, subtract Line 12 from Line 8, and enter the result on Line 17. This is the total amount of tax you owe. Pay the amount in full with your return. If the amount you owe is more than \$500, see *Estimated Tax Payments* on Page 8.

**New for 1999:** You may now pay your 1999 Connecticut income tax liability by credit card if you filed a 1998 Connecticut income tax return.

**To pay by credit card:** Have your Discover®, MasterCard® or American Express Card® ready, and call toll-free **1-888-2PAY-TAX** (1-888-272-9829). You will be asked to enter Connecticut's code: **1777**. A convenience fee will be charged by the credit card service provider. The fee will range from 3% to 6% of the amount charged, with a minimum fee of \$3.00. You will be informed of the amount of the convenience fee during the telephone call, and you may elect to cancel the transaction.

**To pay by mail:** Make your check or money order payable to the “**Commissioner of Revenue Services**.” Write your Social Security Number(s) and “**1999 Form CT-1040EZ**” on the front of your check or money order in the lower left corner. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.**

**Failure to file or failure to pay** the proper amount of tax when due **will result in the imposition of penalty and interest.** It is to your advantage to file when your return is due whether or not you are able to make full payment.

## Sign Here

After completing your **Form CT-1040EZ**, sign your name and write the date you signed the return. Your spouse must also sign and enter the date if this is a joint return. The signature line is located on the back of **Form CT-1040EZ**.

## Paid Preparer Signature

Anyone you pay to prepare your return must sign and date it by hand. Paid preparers must also enter their Federal Employer Identification Number, Social Security Number or Preparer's Tax Identification Number (PTIN) in the space provided.

## Mailing Your Return

Keep a copy of this return for your records. Attach to this return copies of any required schedules and forms. Do **not** attach copies of your federal income tax return or federal schedules.

1. Remove both labels from the envelope flap along the perforation.
2. Choose the correct label for your return, moisten and place it on the return envelope.
3. Affix the correct postage to the envelope, or your return may be late or not delivered.

Do not use these mailing labels to send other correspondence to the Department. Using these labels for other purposes will delay our response to you.

## SCHEDULE 1 EZ – INDIVIDUAL USE TAX

In general, goods or services that are purchased out-of-state and that would have been subject to the Connecticut sales tax if those goods or services had been purchased from a Connecticut retailer, are subject to the Connecticut use tax. Generally, individuals who have purchased goods from mail order or catalog companies and have had those goods shipped to Connecticut, and individuals who have purchased goods at out-of-state locations and have brought those goods back into Connecticut, are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete *Schedule 1 EZ - Individual Use Tax* to calculate your use tax liability.

List separately any individual item with a purchase price of **\$300 or more** and complete Columns A through G. Although you do not need to list separately any individual item with a purchase price of **less than \$300**, such items are subject to tax and the total of the purchase price of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E. Enter the total tax for all taxable purchases on Line 18 of *Schedule 1 EZ* and on **Form CT-1040EZ**, Line 7.

See **Informational Publication 99(28)**, *Q&A on the Connecticut Individual Use Tax*, for more information.

If you require additional lines, you should create an identical schedule and attach it to the back of your **Form CT-1040EZ**.

Enter only those purchases subject to use tax that you have not previously reported on a **Form OP-186**, *Connecticut Individual Use Tax Return*.

**IMPORTANT:** You must enter 0 on Line 7 of **Form CT-1040EZ** if no Connecticut use tax is due. If you do not make an entry on Line 7, you will not have filed a use tax return.

## OTHER TAXES THAT YOU MAY OWE

The information that follows is intended to be a general description of other Connecticut taxes for which you may be liable. More detailed information is available by requesting the form or publication specified. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

### Connecticut Gift Tax (Form CT-709)

Gifts made during each calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are subject to tax on all gifts of intangible property and of real and tangible personal property located in Connecticut. In general, gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to such donee during the calendar year exceeds \$10,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of **Form CT-709**, *Connecticut Gift Tax Return*. The return must be filed, and the gift tax paid, on or before April 15 annually, for gifts made during the preceding calendar year.

### Connecticut Tax for Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Special Notice 96(8)**, *1996 Legislative Changes Concerning "Nanny Tax" Withholding*.

## How Will My Contribution Be Used?

AIDS RESEARCH EDUCATION FUND	ORGAN TRANSPLANT FUND	ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND	BREAST CANCER RESEARCH AND EDUCATION FUND	SAFETY NET SERVICES FUND
This fund was created to assist research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The fund is administered by the Connecticut Department of Public Health.	This fund was created to assist Connecticut residents in paying all or part of any costs associated with a medically required organ transplant. The fund is administered by the Connecticut Department of Social Services.	This fund was established to help preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats. The fund is administered by the Connecticut Department of Environmental Protection.	This fund was created to assist research, education, and community service programs related to Breast Cancer. The fund is administered by the Connecticut Department of Public Health.	This fund was created to protect the children of families whose public assistance benefits ended due to a time limit. The fund is administered by the Connecticut Department of Social Services.
To contribute directly send to: <b>AIDS Division, Department of Public Health</b> <b>MS#11APV</b> <b>PO Box 340308</b> <b>Hartford CT 06134-0308</b> Make check payable to: "Treasurer, State of Connecticut/AIDS Fund"	To contribute directly send to: <b>Department of Social Services</b> <b>Accounts Receivable</b> <b>25 Sigourney Street</b> <b>Hartford CT 06106-5003</b> Make check payable to: "Commissioner of Social Services/Organ Transplant Fund"	To contribute directly send to: <b>Department of Environmental Protection-Bureau of Administration</b> <b>Financial Management</b> <b>79 Elm Street</b> <b>Hartford CT 06106-5127</b> Make check payable to: "DEP-Endangered Species/Wildlife Fund"	To contribute directly send to: <b>Department of Public Health</b> <b>Breast and Cervical Cancer Early Detection Program</b> <b>MS#11HLS</b> <b>PO Box 340308</b> <b>Hartford CT 06134-0308</b> Make check payable to: "Treasurer, State of Connecticut/Breast Cancer Fund"	To contribute directly send to: <b>Department of Social Services</b> <b>Accounts Receivable</b> <b>25 Sigourney Street</b> <b>Hartford CT 06106-5003</b> Make check payable to: "Commissioner of Social Services/Safety Net Fund"

# SCHEDULE 2 EZ - CREDIT FOR PROPERTY TAXES PAID ON YOUR PRIMARY RESIDENCE AND/OR MOTOR VEHICLE

Connecticut residents **must** complete *Schedule 2 EZ* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 1999 to a Connecticut political subdivision on a primary residence and/or privately owned or leased motor vehicle. If you entered zero on **Form CT-1040EZ**, Line 4, **DO NOT** complete this schedule.

See **Informational Publication 99(34), Q & A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision.**

## Which Property Tax Bills Qualify?

You may take credit against your 1999 Connecticut income tax liability for property tax payments that you made on your primary residence and/or privately owned or leased motor vehicle to a Connecticut political subdivision. Property tax bills that were due and paid during 1999 qualify for this credit. This includes any installment payments that you made during 1999 for installments due in 1999 and any installments that you prepaid during 1999 for installments due in 2000. Supplemental property tax bills that were due during 1999 or 2000 also qualify if paid during 1999. However, the late payment of any property tax bills or the payment of any interest, fees or charges related to the property tax bill do not qualify for the credit.

A husband and wife who file a joint Connecticut income tax return may consider property tax bills for which the husband or wife, or both, are liable.

You may claim credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year; and the property tax became due and was paid during 1999 (either by the leasing company or by you). Refer to your January 2000 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number that you may call to obtain the necessary information. If you do not receive a billing statement in January 2000, contact your leasing company for the appropriate property tax information.

**Example 1:** Lisa received a property tax bill for a motor vehicle that was listed on her town's October 1, 1997, grand list. The bill was payable in two installments, July 1, 1998, and January 1, 1999. If Lisa paid the January 1, 1999, installment on January 1, 1999, she would be eligible to claim it on her 1999 income tax return, but if she prepaid it during 1998, she would not be eligible to take credit for it on her 1999 return, but she may have been eligible to take it on her 1998 return.

**Example 2:** Mary received a property tax bill for a motor vehicle that was listed on her town's October 1, 1998, grand list. The bill was payable in two installments, July 1, 1999, and January 1, 2000. Mary is eligible to take credit for both installments on her 1999 income tax return, if she paid both installments during 1999. If Mary waited until January 1, 2000, to pay her second installment, she would not be eligible to take credit on her 1999 return for this installment, but she may be eligible to take credit for it on her 2000 return.

## Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence and/or motor vehicle) is **\$425** per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut Adjusted Gross Income (AGI).

This credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on **Form CT-1040EZ**, Line 4. To be allowed this credit, you must complete *Schedule 2 EZ* in its entirety.

## Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is *Single*, *Married Filing Separately* or *Head of Household* is limited to the property tax paid on **one** motor vehicle. Individuals whose filing status is *Married Filing Jointly* are limited to the property taxes paid on two motor vehicles.

## SCHEDULE 2 EZ INSTRUCTIONS

### Column A - Name of Connecticut Tax Town or District

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

### Column B - Description of Property

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make and model.

### Column C - List or Bill Number

Enter the list or bill number from your property tax bill.

### Column D - Date Paid

Enter the date that you paid qualifying property taxes.

### Column E - Amount Paid

Enter the amount of property taxes paid.

### Line 19 - Amount Paid - Primary Residence

Enter the amount of property tax paid on your primary residence.

### Line 20 - Amount Paid - Auto 1

Enter the amount of property tax paid on your motor vehicle.

### Line 21 - Amount Paid - Married Filing Jointly Only - Auto 2

**Married Filing Jointly Only** - Enter the amount of property taxes paid on your second motor vehicle.

### Lines 22 and 23 (Follow instructions on form.)

### Line 24

Enter the **lesser** of Line 22 or Line 23. If \$100 or less, enter this amount on Line 26 and on the front of **Form CT-1040EZ**, Line 5. If greater than \$100, go to Line 25.

### Line 25 - Limitation

Enter 0 on Line 25 and go to Line 26 if your filing status is:

**Single** and your Connecticut AGI is \$52,500 or less;

**Married Filing Jointly** and your Connecticut AGI is \$100,500 or less;

**Married Filing Separately** and your Connecticut AGI is \$50,250 or less; or

**Head of Household** and your Connecticut AGI is \$78,500 or less.

Otherwise, you **must** complete the *Property Tax Credit Limitation Worksheet* on Page 15.

### Line 26

Subtract Line 25 from Line 24. Enter here and on the front of **Form CT-1040EZ**, Line 5.

# PROPERTY TAX CREDIT LIMITATION WORKSHEET

**IMPORTANT:** If you meet any of the conditions listed below, enter 0 on Form CT-1040EZ, Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle, Line 25 and go to Line 26.

Your filing status is **Single** and your Connecticut AGI is **\$52,500, or less;**

Your filing status is **Married Filing Jointly** and your Connecticut AGI is **\$100,500, or less;**

Your filing status is **Married Filing Separately** and your Connecticut AGI is **\$50,250, or less;** or

Your filing status is **Head of Household** and your Connecticut AGI is **\$78,500, or less.**

**Otherwise, complete the worksheet and enter the amount from Line 5 below on Form CT-1040EZ, Schedule 2 EZ, Line 25.**

1. Enter the amount reported on <b>Form CT-1040EZ, Schedule 2 EZ, Line 24</b>	1.	
2. Credit allowed (not subject to limitation)	2.	<b>100.00</b>
3. Subtract Line 2 from Line 1	3.	
4. Enter the <b>decimal amount</b> for your filing status and Connecticut AGI from the Limitation Table <b>exactly as it appears below. (If zero stop here. Your credit is not limited.)</b>	4.	
5. Multiply Line 3 by Line 4. Enter the result here and on <b>Form CT-1040EZ, Schedule 2 EZ, Line 25.</b>	5.	

## PROPERTY TAX CREDIT LIMITATION TABLE

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040EZ, Line 3.

Example 1: If your filing status is Single and your Connecticut AGI is \$54,000, enter .10 on Line 4 above.

Example 2: If your filing status is Married filing jointly and your Connecticut AGI is \$121,000 enter .30 on Line 4 above.

Example 3: If your filing status is Single and your Connecticut AGI is \$52,500, do not complete the Worksheet.

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**FORM CT-1040EZ**  
**Connecticut Resident EZ Income Tax Return**

For the year January 1 - December 31, 1999, or other taxable year ▶ beginning \_\_\_\_\_, 1999, ▶ ending \_\_\_\_\_, \_\_\_\_\_.

<b>Label</b> Use the DRS label located on the inside of this booklet. Otherwise, please print or type. (See instructions, page 11)	<b>L A B E L  H E R E</b>	Your First Name and Middle Initial _____ Last Name _____	Social Security Number _____
		If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial _____ Last Name _____	Spouse's Social Security Number _____
		Home Address _____ Number and Street _____ Apt. No. _____	<b>DEPARTMENT USE ONLY</b>
		City, Town or Post Office _____ State _____ ZIP Code _____	Your Telephone Number (____) _____

**You may file Form CT-1040EZ if you meet ALL of the following conditions:** (See instructions, page 6)  
 A. You have no modifications to Federal Adjusted Gross Income for Connecticut income tax purposes; or your only modification is a federally taxable refund of state and local income taxes; **and**  
 B. You were a resident of Connecticut for the entire taxable year; **and**  
 C. You are not claiming credit for income taxes paid to another jurisdiction; **and**  
 D. You do not have a federal alternative minimum tax liability, and you are not claiming an adjusted net Connecticut minimum tax credit.

Check here if you do not want forms sent to you next year. Checking this box does not relieve you of your responsibility to file..... ▶

<b>Filing Status</b> Check only one box.	<b>NOTE:</b> Your filing status must be the same as your federal income tax filing status for this year. (See instructions, page 11)
	▶ A. <input type="checkbox"/> Single
	▶ B. <input type="checkbox"/> Married filing joint return or Qualifying widow(er) with dependent child
	▶ C. <input type="checkbox"/> Married filing <i>SEPARATE</i> return _____ ▶ _____ : _____ : _____
▶ D. <input type="checkbox"/> Head of household (with qualifying person) _____ Spouse's full name _____ Spouse's Social Security Number _____	

<b>Income and Tax</b>	1. Federal Adjusted Gross Income (from federal Form 1040, Line 33; Form 1040A, Line 18; Form 1040EZ, Line 4; or TeleFile Tax Record, Line I) ▶ 1		
	2. Refunds of state and local income taxes (from federal Form 1040, Line 10; see instructions, page 11) ▶ 2		
	3. Connecticut Adjusted Gross Income (Subtract Line 2 from Line 1) ▶ 3		
	4. Income Tax: From Tax Tables or Tax Calculation Schedule (See instructions, page 11) ▶ 4		
	5. Credit for property taxes paid on your primary residence and/or motor vehicle. (You must complete Schedule 2 EZ on reverse.) Enter the amount from Line 26 here. (See instructions, page 11) ▶ 5		
	6. Connecticut Income Tax (Subtract Line 5 from Line 4. If less than zero, enter 0.) ▶ 6		
	7. <b>Individual Use Tax</b> (Complete Schedule 1 EZ on reverse) Enter the amount from Line 18 here. You must enter 0 on this line if no use tax is due. (See instructions, page 12) ▶ 7		
	8. Total Tax (Add Line 6 and Line 7) ▶ 8		

<b>Payments</b>	9. Connecticut tax withheld ( <b>Attach all W-2s and certain 1099s</b> ; see instructions, page 12) ▶ 9		
	10. All 1999 estimated tax payments and any overpayments applied from a prior year ▶ 10		
	11. Payments made with extension request (Form CT-1040 EXT) ▶ 11		
	12. Total payments (Add Lines 9, 10 and 11) ▶ 12		

<b>Refund, Amount You Owe, or Contribution</b>	13. <b>If Line 12 is greater than Line 8</b> , enter amount overpaid. (Subtract Line 8 from Line 12) ▶ 13		
	14. Amount of Line 13 you want applied to your 2000 estimated tax ▶ 14		
	15. Amount of Line 13 you want to contribute to: (See instructions, page 12)		
	AIDS Research ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00		
	Organ Transplant ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00		
	Endangered Species/Wildlife ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00		
	Breast Cancer Research ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00		
	Safety Net Services ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00		
	<b>TOTAL CONTRIBUTIONS</b> ▶ 15		00
	16. Amount of Line 13 you want refunded to you (Subtract Line 14 and Line 15 from Line 13) <b>REFUND</b> ▶ 16		
17. <b>If Line 8 is greater than Line 12</b> , enter the amount of tax you owe. (Subtract Line 12 from Line 8. See instructions, page 12) <b>AMOUNT YOU OWE</b> ▶ 17			

Make your check or money order payable to: <b>COMMISSIONER OF REVENUE SERVICES</b> Write your Social Security Number(s) and "1999 Form CT-1040EZ" on your check or money order.	For refund request or no tax due, mail to: <b>Department of Revenue Services</b> PO Box 150420 Hartford CT 06115-0420	For payment, mail to: <b>Department of Revenue Services</b> PO Box 150440 Hartford CT 06115-0440
	Mail in the envelope provided with the correct label affixed.	

**Taxpayers must sign declaration on reverse — Due date: April 18, 2000 — Attach a copy of all applicable schedules and forms to this return.**



**FORM CT-1040 EXT**

**Application For Extension of Time to File  
Connecticut Income Tax Return For Individuals**

**IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION**

<b>TAXPAYER</b>  (Please Type or Print)	Your First Name and Middle Initial	Last Name	Your Social Security Number	
	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number	
	Home Address	Number and Street	Apt. No.	PO Box
	City, Town or Post Office	State	ZIP Code	Your Telephone Number ( )
				<b>DEPARTMENT USE ONLY</b>

**This is not an extension of time to pay your tax.**

**You must include payment of any tax due or penalty and interest may apply.** (See instructions on reverse)

**An extension granted by the Internal Revenue Service does not automatically extend the Connecticut filing date.**

I request a **six-month extension** of time to **October 16, 2000**, to file my Connecticut Income Tax Return for calendar year 1999 or until \_\_\_\_\_ for fiscal year ending ► \_\_\_\_\_ .

I have requested a federal extension on federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return for Calendar Year 1999*.  YES  NO

If **NO**, the reason for the Connecticut extension is \_\_\_\_\_

**YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED**

1. Total income tax liability for 1999 (You may estimate this amount) You <b>must</b> enter an amount on Line 1. If you do not expect to owe income tax, enter 0 .....	1.		
2. Total individual use tax liability for 1999. (You may estimate this amount) You <b>must</b> enter an amount on Line 2. If you do not expect to owe use tax, enter 0 .....	2.		
3. Add Line 1 and Line 2 .....	3.		
4. Connecticut income tax withheld ( <b>Do not attach W2s or 1099s</b> ) .....	4.		
5. 1999 estimated Connecticut income tax payments including any 1998 overpayments credited to 1999 .....	5.		
6. Add Line 4 and Line 5 .....	6.		
7. Connecticut income tax and use tax balance due. (Subtract Line 6 from Line 3) If Line 6 is greater than Line 3, enter 0. Amount due with this form .....	►7.		

**Remember to include your name(s), mailing address, and Social Security Number(s) at the top of this form.**

Make your check or money order payable to: COMMISSIONER OF REVENUE SERVICES

Write your Social Security Number(s) and "1999 Form CT-1040 EXT" on your check or money order.

**Mail to:** Department of Revenue Services  
PO Box 2977  
Hartford CT 06104-2977

# FORM CT-1040 EXT Instructions

## Purpose

Use **Form CT-1040 EXT** to request a **six-month extension to file** your Connecticut income tax return for individuals. This form also extends the time to file your individual use tax. It will not be necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 4868 with the Internal Revenue Service. If you did not file a federal Form 4868, you can apply for a six-month extension to file your Connecticut income tax return provided you have good cause for your request.

## How to Get an Extension to File

To get a Connecticut filing extension, you **must** complete **Form CT-1040 EXT** in its entirety; file it by the due date of your return; **and** pay the amount shown on Line 7. Your signature is not required on this form. You will be notified only if your extension request is denied.

**Important!** **Form CT-1040 EXT** extends *only the time to file* your Connecticut income tax return. **Form CT-1040 EXT** *does not extend the time to pay* your income tax.

You may qualify for a six-month extension of time to pay your tax. To request this extension you must file **Form CT-1127, Application For Extension of Time for Payment of Income Tax**, with your timely filed Connecticut income tax return or extension.

Any payment made with this form is considered an income tax payment regardless of the amounts you enter on Lines 1 and 2.

## Penalty and Interest

In general, penalty and interest apply to any portion of the tax that is not paid on or before the original due date of the return. Interest will be computed on the underpayment of tax at the rate of 1% (.01) per month or fraction thereof computed from the statutory due date to the date of payment.

**Late Payment Penalty:** The penalty for underpayment of tax is 10% (.10) of such amount due.

**Late Filing Penalty:** In the event that no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

## U.S. Citizens or Residents Living Outside the United States and Puerto Rico

You must file this form if:

- You are a U.S. citizen or resident living outside the United States and Puerto Rico and your tax home (within the meaning of I.R.C. §162(a)(2)) is outside the United States and Puerto Rico; or
- You are in the armed forces of the United States serving outside the United States and Puerto Rico on the date your federal income tax return is due, and are unable to file a timely Connecticut income tax return.

You must pay the amount of tax that you expect to owe on or before the original due date of the return (see *Penalty and Interest*). Explain on the front of this form that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or are in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for an automatic, two-month federal income tax extension.

If your application is approved, the due date will be extended for six months (October 16, 2000, for calendar year taxpayers). If you are still unable to file your return and you have applied for and were granted an extension of time to file for federal purposes using federal Form 2350, you must file your Connecticut return using the federal extension due date and you must attach a copy of the federal Form 2350 approval notice to the front of your Connecticut return.

## When To File Form CT-1040 EXT

File **Form CT-1040 EXT** by April 18, 2000. If you are filing a fiscal year Connecticut income tax return, file **Form CT-1040 EXT** by the 15th day of the fourth month following the close of the fiscal year.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

## Where To File

Mail to: Department of Revenue Services  
PO Box 2977  
Hartford CT 06104-2977



# FORM CT-1040ES

## 2000 Estimated Connecticut Income Tax Payment Coupon For Individuals



### General Instructions

**Who Should File this Coupon:** Use this coupon if you are required to make estimated income tax payments for 2000 and you do not receive a preprinted coupon package from the Department of Revenue Services. Coupon packages will be mailed in mid-January to those who made estimated income tax payments in the prior year.

**New for Single Filers:** As a result of 1999 legislation, the personal exemptions and credits for **single filers** will be increased for estimated payments made on or after July 1, 2000. See *How Much Should I Pay?* below.

**Nonresidents and Part-year Residents:** Nonresident individuals are subject to Connecticut income tax on their Connecticut source income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. **Connecticut source income** includes, but is not limited to, income from a business, profession, occupation or trade conducted in this state, as well as income from the rental or sale of real or tangible property located in Connecticut.

**Who is Required to Make Estimated Payments?** If, after subtracting your Connecticut income tax withholding, you expect to owe more than \$500 for the 2000 taxable year, after taking any tax credits into account, **and** you expect your withholding to be less than your required annual payment, you must make estimated Connecticut income tax payments.

Your required annual payment is the **lesser** of:

- 90% of the income tax shown on your 2000 Connecticut income tax return; **or**
- 100% of the income tax shown on your 1999 Connecticut income tax return, if you filed a 1999 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident in 1999 and you did not file a 1999 income tax return because you had no Connecticut income tax liability, **or**
- You were a nonresident or part-year resident with Connecticut source income in 1999 and you did not file a 1999 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut source income in 1999, then you **must** use 90% of the income tax shown on your 2000 Connecticut income tax return as your required annual payment.

**When to File:** Estimated payments for the 2000 taxable year are due April 18, June 15, September 15, 2000, and January 16, 2001. (Fiscal year filers should follow federal filing dates.) If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date. An estimate will be considered timely filed if received on or before the date shown by the U.S. Postal Service cancellation mark is on or before the due date.

**NOTE:** On or after October 1, 1999, taxpayers can use certain private delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely mailing as timely filing/payment rules. DRS has accepted the list of private delivery services that is currently published by the Internal Revenue Service. The following is the current list of designated private delivery services: Airborne Express (Airborne), DHL Worldwide Express (DHL), Federal Express (FedEX), and United Parcel Service (UPS). This list is subject to change. See **Special Notice 99(14), Designated Private Delivery Services.**

**How Much Should I Pay?** Complete the *2000 Estimated Connecticut Income Tax Worksheet* on Page 2 to calculate your required annual payment. **Single filers only:** Complete the worksheet on Page 2 for installments due April 18, 2000, and June 15, 2000. Complete the worksheet on Page 4 for installments due September 15, 2000, and January 16, 2001.

**Estimated Payment Rules for Farmers and Fishermen:** If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you will be required to make only one payment. Your installment is due on or before January 16, 2001, for the 2000 taxable year. The required installment is the lesser of 66⅔% of the Connecticut income tax shown on your 2000 return or 100% of the Connecticut income tax shown on your 1999 return. See **Informational Publication 99(17), Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax and Estimated Income Tax.**

**Annualized Income Installment Method:** If your income varies throughout the year, using the annualized income installment method may enable you to reduce or eliminate the amount of your estimated tax payment for one or more periods. See **Informational Publication 99(33), A Guide To Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES.**

**Shareholders of S Corporations that are Subject to Connecticut Corporation Business Tax:** Shareholders of S corporations that are subject to Connecticut corporation business tax are subject to tax on a percentage of the S corporation's nonseparately stated income or loss. See the instructions for Line 2 below.

**Social Security Benefit Adjustment:** Social Security recipients who will file an income tax return as: Single or Married Filing Separately and will report a federal adjusted gross income of **less than \$50,000**; or Married Filing Jointly or Head of Household and will report a federal adjusted gross income of **less than \$60,000**, are not subject to Connecticut income tax on federally taxable Social Security Benefits. See the instructions for Line 2 below.

**Interest:** If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest, even if you are due a refund when you file your tax return. Interest is figured separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up for the underpayment. Interest at 1% (.01) per month or fraction of a month will be added to the tax due until the **earlier** of April 15, 2001, or the date on which the underpayment is paid.

If you file your income tax return for the 2000 taxable year on or before January 31, 2001, and pay in full the amount computed on the return as payable for the taxable year, no interest will be calculated on the underpayment of estimated income tax for the fourth required installment. (This does not apply to taxpayers paying estimated Connecticut income taxes as farmers or fishermen.)

### Instructions for Completing Worksheets

**Line 2:** Enter the total of your estimated allowable Connecticut modifications. (See instructions for *Schedule 1 - Modifications to Federal Adjusted Gross Income of Form CT-1040 or Form CT-1040NR/PY* for information about allowable modifications.)

**Social Security Benefit Adjustment:** If you will file a federal income tax return as Single or as Married Filing Separately and you expect your federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b or federal Form 1040A, Line 13b. If you will file a federal income tax return as Married Filing Jointly or as Head of Household and you expect your federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b or federal Form 1040A, Line 13b. If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* on Page 5 and enter the amount from Line N on Line 2.

When completing the worksheet, add to Line C the following amounts to the extent excluded from your federal adjusted gross income: employer-provided adoption benefits, qualified U.S. savings bond interest, foreign earned income or housing, and certain income of bona fide residents of American Samoa or Puerto Rico.

**Shareholders of S Corporations:** Individuals who are shareholders of an S corporation that is subject to the Connecticut corporation business tax should follow the instructions for *Schedule 1 - Modifications to Federal Adjusted Gross Income* of **Form CT-1040** or **Form CT-1040NR/PY**, but substitute 30% for 55%, if the S corporation's taxable year for federal income tax purposes is the *calendar year*. If the S corporation's taxable year for federal income tax purposes is *other than the calendar year*, substitute 55% for 75%.

**Line 3: Nonresidents and Part-Year Residents only:** If your Connecticut source income is greater than your Connecticut adjusted gross income, enter your Connecticut source income on this line.

**Line 4:** To calculate your tax, complete the *Tax Calculation Schedule*.

**Line 5: Apportionment Factor:** Nonresidents and part-year residents, if your Connecticut source income is **greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut source income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

$$\frac{\text{Connecticut Source Income}}{\text{Connecticut Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

**Do not** enter a number that is less than zero or greater than 1. If the result is less than zero, enter 0; if greater than 1 enter 1.0000. Round to four decimal places.

**Line 7: Residents And Part-year Residents Only:** Enter estimated allowable credit for income taxes paid to other jurisdictions. Enter 0, if not applicable. (See instructions for *Schedule 2 - Credit for Income Taxes Paid to Other Jurisdictions* of **Form CT-1040** or **Form CT-1040NR/PY**.)

**Line 9:** If you expect to owe federal alternative minimum tax in 2000, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. (See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.)

**Line 11:** Enter estimated allowable adjusted net Connecticut minimum tax credit. Enter 0 if you are not entitled to a credit, or if you entered an amount on Line 9. (See instructions for **Form CT-8801, Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts and Estates**.)

**Line 14:** If your 1999 Connecticut income tax return covered a 12-month period, enter 100% of the income tax shown on your return (from **Form CT-1040**, Line 14; **Form CT-1040EZ**, Line 6; or **Form CT-1040NR/PY**, Line 16). If you were a resident in 1999 and you did not file a 1999 Connecticut income tax return because you had no Connecticut income tax liability, enter 0. If you were a nonresident or part-year resident in 1999 **with** Connecticut source income and you did not file a 1999 Connecticut income tax return because you had no Connecticut income tax liability, enter 0. All other taxpayers must leave Line 14 blank.

## 2000 ESTIMATED CONNECTICUT INCOME TAX WORKSHEET

**Married Filing Jointly or Separately and Head of Household Filers:** Complete this worksheet for all installments.

**Single Filers only:** Complete this worksheet for installments due April 18, 2000, and June 15, 2000. Complete the worksheet on Page 4 for installments due September 15, 2000, and January 16, 2001.

1. Federal Adjusted Gross Income you expect in 2000 (From federal Form 1040ES) .....	1.	_____
2. Allowable Connecticut modifications (additions or subtractions, see instructions, Page 1) .....	2.	_____
3. Connecticut adjusted gross income (Combine Line 1 and Line 2) <b>Nonresidents and Part-Year Residents:</b> Enter your Connecticut source income if greater than your Connecticut adjusted gross income. ....	3.	_____
4. Connecticut income tax (Complete the <i>Tax Calculation Schedule</i> below) .....	4.	_____
5. Apportionment factor (Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions, above) .....	5.	_____
6. Multiply Line 5 by Line 4 .....	6.	_____
7. Credit for income taxes paid to other jurisdictions (See instructions, above) .....	7.	_____
8. Subtract Line 7 from Line 6 .....	8.	_____
9. Estimated Connecticut Alternative Minimum Tax (See instructions, above) .....	9.	_____
10. Add Line 8 and Line 9 .....	10.	_____
11. Adjusted Net Connecticut Minimum Tax Credit (See instructions, above) .....	11.	_____
12. Total estimated income tax (Subtract Line 11 from Line 10) .....	12.	_____
13. Multiply Line 12 by 90% (66⅔% for farmers and fishermen) .....	13.	_____
14. Enter 100% of the income tax shown on your 1999 Connecticut income tax return (See instructions, above) .....	14.	_____
15. Enter the lesser of Line 13 or Line 14. (If Line 14 is blank, enter the amount from Line 13.) <b>This is your required annual payment.</b> (See caution below) .....	15.	_____

**CAUTION:** Generally, you may owe interest if you do not prepay (through timely estimates, withholding, or both) the **lesser** of 100% of the income tax on your 1999 Connecticut income tax return, or 90% of the income tax shown on your 2000 Connecticut income tax return, you may owe interest. To avoid interest charges, make sure your estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your 1999 Connecticut income tax return.

16. Connecticut income tax withheld or expected to be withheld in 2000 .....	16.	_____
17. Subtract Line 16 from Line 15. If zero or less, or if Line 12 minus Line 16 is \$500 or less, no estimated payment is required ...	17.	_____
18. Installment amount .....	18.	<b>.25</b>
19. Multiply Line 17 by Line 18. Pay this amount for each installment .....	19.	_____

## TAX CALCULATION SCHEDULE

1. Enter the amount from Line 3 of the <i>2000 Estimated Connecticut Income Tax Worksheet</i>	1		
2. Enter Personal Exemption (from Table A, Exemptions, Page 3)	2		
3. Connecticut taxable income (Subtract Line 2 from Line 1. If less than zero, enter 0)	3		
4. Connecticut income tax (See Table B, Connecticut Income Tax, Page 3).	4		
5. Enter Decimal Amount (from Table C, Personal Tax Credits, Page 3). If zero, enter 0	5	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5	6		
7. <b>CONNECTICUT INCOME TAX</b> (Subtract Line 6 from Line 4) <b>Enter this amount on Line 4, 2000 Estimated Connecticut Income Tax Worksheet, above.</b>	7		

**TABLE A - EXEMPTIONS FOR 2000 TAXABLE YEAR**

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI *		EXEMPTION	CONNECTICUT AGI *		EXEMPTION	CONNECTICUT AGI *		EXEMPTION
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	\$ 0	\$48,000	\$24,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000
			\$53,000	\$54,000	\$ 3,000	\$63,000	\$64,000	\$ 8,000
			\$54,000	\$55,000	\$ 2,000	\$64,000	\$65,000	\$ 7,000
			\$55,000	\$56,000	\$ 1,000	\$65,000	\$66,000	\$ 6,000
			\$56,000	and up	\$ 0	\$66,000	\$67,000	\$ 5,000
						\$67,000	\$68,000	\$ 4,000
						\$68,000	\$69,000	\$ 3,000
						\$69,000	\$70,000	\$ 2,000
						\$70,000	\$71,000	\$ 1,000
						\$71,000	and up	\$ 0

**TABLE B - CONNECTICUT INCOME TAX FOR 2000 TAXABLE YEAR**

Single/Married Filing Separately	Head of Household	Married Filing Jointly/Qualifying Widow(er)
<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .045 and add \$300.00.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .045 and add \$480.00.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .045 and add \$600.00.
For example, if the amount on Line 3 is \$13,000 enter \$435.00 on Line 4.  \$13,000 - \$10,000 = \$3,000 \$3,000 x .045 = \$135.00 \$135.00 + \$300.00 = \$435.00	For example, if the amount on Line 3 is \$20,000 enter \$660.00 on Line 4.  \$20,000 - \$16,000 = \$4,000 \$4,000 x .045 = \$180.00 \$180.00 + \$480.00 = \$660.00	For example, if the amount on Line 3 is \$22,500 enter \$712.50 on Line 4.  \$22,500 - \$20,000 = \$2,500 \$2,500 x .045 = \$112.50 \$112.50 + \$600.00 = \$712.50

**TABLE C - PERSONAL TAX CREDITS FOR 2000 TAXABLE YEAR**

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI *		DECIMAL AMOUNT	CONNECTICUT AGI *		DECIMAL AMOUNT	CONNECTICUT AGI *		DECIMAL AMOUNT
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000	\$15,000	.75	\$19,000	\$24,000	.75	\$24,000	\$30,000	.75
\$15,000	\$15,500	.70	\$24,000	\$24,500	.70	\$30,000	\$30,500	.70
\$15,500	\$16,000	.65	\$24,500	\$25,000	.65	\$30,500	\$31,000	.65
\$16,000	\$16,500	.60	\$25,000	\$25,500	.60	\$31,000	\$31,500	.60
\$16,500	\$17,000	.55	\$25,500	\$26,000	.55	\$31,500	\$32,000	.55
\$17,000	\$17,500	.50	\$26,000	\$26,500	.50	\$32,000	\$32,500	.50
\$17,500	\$18,000	.45	\$26,500	\$27,000	.45	\$32,500	\$33,000	.45
\$18,000	\$18,500	.40	\$27,000	\$27,500	.40	\$33,000	\$33,500	.40
\$18,500	\$20,000	.35	\$27,500	\$34,000	.35	\$33,500	\$40,000	.35
\$20,000	\$20,500	.30	\$34,000	\$34,500	.30	\$40,000	\$40,500	.30
\$20,500	\$21,000	.25	\$34,500	\$35,000	.25	\$40,500	\$41,000	.25
\$21,000	\$21,500	.20	\$35,000	\$35,500	.20	\$41,000	\$41,500	.20
\$21,500	\$25,000	.15	\$35,500	\$44,000	.15	\$41,500	\$50,000	.15
\$25,000	\$25,500	.14	\$44,000	\$44,500	.14	\$50,000	\$50,500	.14
\$25,500	\$26,000	.13	\$44,500	\$45,000	.13	\$50,500	\$51,000	.13
\$26,000	\$26,500	.12	\$45,000	\$45,500	.12	\$51,000	\$51,500	.12
\$26,500	\$27,000	.11	\$45,500	\$46,000	.11	\$51,500	\$52,000	.11
\$27,000	\$48,000	.10	\$46,000	\$74,000	.10	\$52,000	\$96,000	.10
\$48,000	\$48,500	.09	\$74,000	\$74,500	.09	\$96,000	\$96,500	.09
\$48,500	\$49,000	.08	\$74,500	\$75,000	.08	\$96,500	\$97,000	.08
\$49,000	\$49,500	.07	\$75,000	\$75,500	.07	\$97,000	\$97,500	.07
\$49,500	\$50,000	.06	\$75,500	\$76,000	.06	\$97,500	\$98,000	.06
\$50,000	\$50,500	.05	\$76,000	\$76,500	.05	\$98,000	\$98,500	.05
\$50,500	\$51,000	.04	\$76,500	\$77,000	.04	\$98,500	\$99,000	.04
\$51,000	\$51,500	.03	\$77,000	\$77,500	.03	\$99,000	\$99,500	.03
\$51,500	\$52,000	.02	\$77,500	\$78,000	.02	\$99,500	\$100,000	.02
\$52,000	\$52,500	.01	\$78,000	\$78,500	.01	\$100,000	\$100,500	.01
\$52,500	and up	.00	\$78,500	and up	.00	\$100,500	and up	.00

\* **IMPORTANT:** FORM CT-1040NR/PY filers **must** use income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

## 2000 ESTIMATED CONNECTICUT INCOME TAX WORKSHEET

**For Single Filers Only: Complete this Worksheet for Installments Due September 15, 2000, and January 16, 2001.**

1. Federal Adjusted Gross Income you expect in 2000 (From federal Form 1040ES) .....	1.	_____
2. Allowable Connecticut modifications (additions or subtractions, see instructions, Page 1) .....	2.	_____
3. Connecticut adjusted gross income (Combine Line 1 and Line 2) <b>Nonresidents and Part-Year Residents:</b> Enter your Connecticut source income if greater than your Connecticut adjusted gross income. ....	3.	_____
4. Connecticut income tax (Complete the <i>Tax Calculation Schedule</i> below) .....	4.	_____
5. Apportionment factor (Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions) .....	5.	• _____
6. Multiply Line 5 by Line 4 .....	6.	_____
7. Credit for income taxes paid to other jurisdictions (See instructions) .....	7.	_____
8. Subtract Line 7 from Line 6 .....	8.	_____
9. Estimated Connecticut Alternative Minimum Tax (See instructions) .....	9.	_____
10. Add Line 8 and Line 9 .....	10.	_____
11. Adjusted Net Connecticut Minimum Tax Credit (See instructions) .....	11.	_____
12. Total estimated income tax (Subtract Line 11 from Line 10) .....	12.	_____
13. Multiply Line 12 by 90% (66⅔% for farmers and fishermen) .....	13.	_____
14. Enter 100% of the income tax shown on your 1999 Connecticut income tax return (See instructions) .....	14.	_____
15. Enter the lesser of Line 13 or Line 14. (If Line 14 is blank, enter the amount from Line 13.) <b>This is your required annual payment.</b> (See caution below) .....	15.	_____
<b>CAUTION:</b> Generally, you may owe interest if you do not prepay (through timely estimates, withholding, or both) the lesser of 100% of the income tax shown on your 1999 Connecticut income tax return, or 90% of the income tax shown on your 2000 Connecticut income tax return, you may owe interest. To avoid interest charges, make sure your estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your 1999 Connecticut income tax return.		
16. Connecticut income tax withheld or expected to be withheld in 2000 .....	16.	_____
17. Subtract Line 16 from Line 15. If zero or less, or if Line 12 minus Line 16 is \$500 or less, no estimated payment is required	17.	_____
18. Total estimated payments made in April 18, 2000, and June 15, 2000 for the 2000 taxable year .....	18.	_____
19. Subtract line 18 from Line 17. ....	19.	_____
20. Installment amount .....	20.	<b>.50</b>
21. Multiply Line 19 by Line 20. Pay this amount for each installment due September 15, 2000, and January 16, 2001 .....	21.	_____

### TAX CALCULATION SCHEDULE

1. Enter the amount from Line 3 of the <i>2000 Estimated Connecticut Income Tax Worksheet</i>	1	_____	_____
2. Enter Personal Exemption (from Table A, Exemptions, on this page)	2	_____	_____
3. Connecticut taxable income (Subtract Line 2 from Line 1. If less than zero, enter 0)	3	_____	_____
4. Connecticut income tax (See Table B, Connecticut Income Tax, page 3).	4	_____	_____
5. Enter Decimal Amount (from Table C, Personal Tax Credits, on this page). If zero, enter 0	5	• _____	_____
6. Multiply the amount on Line 4 by the decimal amount on Line 5	6	_____	_____
7. <b>CONNECTICUT INCOME TAX</b> (Subtract Line 6 from Line 4) <b>Enter this amount on Line 4, 2000 Estimated Connecticut Income Tax Worksheet, above.</b>	7	_____	_____

TABLE A - EXEMPTIONS FOR 2000 TAXABLE YEAR			TABLE C - PERSONAL TAX CREDITS FOR 2000 TAXABLE YEAR		
Single Filers Only			Single Filers Only		
CONNECTICUT AGI*		EXEMPTION	CONNECTICUT AGI*		DECIMAL AMOUNT
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$ 0	\$25,000	\$12,250	\$12,250	\$15,300	.75
\$25,000	\$26,000	\$11,250	\$15,300	\$15,800	.70
\$26,000	\$27,000	\$10,250	\$15,800	\$16,300	.65
\$27,000	\$28,000	\$ 9,250	\$16,300	\$16,800	.60
\$28,000	\$29,000	\$ 8,250	\$16,800	\$17,300	.55
\$29,000	\$30,000	\$ 7,250	\$17,300	\$17,800	.50
\$30,000	\$31,000	\$ 6,250	\$17,800	\$18,300	.45
\$31,000	\$32,000	\$ 5,250	\$18,300	\$18,800	.40
\$32,000	\$33,000	\$ 4,250	\$18,800	\$20,400	.35
\$33,000	\$34,000	\$ 3,250	\$20,400	\$20,900	.30
\$34,000	\$35,000	\$ 2,250	\$20,900	\$21,400	.25
\$35,000	\$36,000	\$ 1,250	\$21,400	\$21,900	.20
\$36,000	\$37,000	\$ 250	\$21,900	\$25,500	.15
\$37,000	and up	\$ 0	\$25,500	\$26,000	.14
			\$26,000	\$26,500	.13
			\$26,500	\$27,000	.12
			\$27,000	\$27,500	.11
			\$27,500	\$49,000	.10
			\$49,000	\$49,500	.09
			\$49,500	\$50,000	.08
			\$50,000	\$50,500	.07
			\$50,500	\$51,000	.06
			\$51,000	\$51,500	.05
			\$51,500	\$52,000	.04
			\$52,000	\$52,500	.03
			\$52,500	\$53,000	.02
			\$53,000	\$53,500	.01
			\$53,500	and up	.00

\***IMPORTANT:** Form CT-1040NR/PY filers **must** use income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

**SOCIAL SECURITY BENEFIT ADJUSTMENT WORKSHEET**

**CAUTION: See the instructions on page 1 to determine if you must complete this worksheet.**

A. Enter the total amount that you expect to be reported in Box 5 of all your 2000 Forms SSA-1099 and Forms RRB-1099. <b>If Line A is zero or less, stop here. Otherwise, go to Line B</b>	A.
B. Divide Line A above by 2	B.
C. Add the amounts that you expect to report on your 2000 federal Form 1040, Lines 7, 8a, 9 through 14, 15b, 16b, 17 through 19, and 21; or your 2000 federal Form 1040A, Lines 7, 8a, 9, 10b, 11b, and 12. Do not include any amounts from Box 5 of Forms SSA-1099 or RRB-1099.	C.
D. Enter the amount that you expect to report on your 2000 federal Form 1040 or 1040A, Line 8b	D.
E. Add Lines B, C, and D	E.
F. Add the amounts that you expect to report on your federal Form 1040, Lines 23, and 25 through 31a, and any amount you entered on the dotted line next to Line 32; or the amount you expect to report on federal Form 1040A, Line 15.	F.
G. Subtract Line F from Line E	G.
H. Enter on Line H the amount shown below for the filing status that you expect to report for the 2000 taxable year: <ul style="list-style-type: none"> <li>• Single, Head of Household, or Qualifying Widow(er), enter \$25,000</li> <li>• Married Filing Jointly, enter \$32,000</li> <li>• Married Filing Separately, enter 0 (\$25,000 if you <b>lived apart</b> from your spouse for all of 2000)</li> </ul>	H.
I. Subtract Line H from Line G. If zero or less, enter 0	I.
J. Divide Line I by 2	J.
K. Enter the lesser of Line B or Line J	K.
L. Multiply Line K by 50% (.50)	L.
M. Taxable amount of Social Security benefits that you expect to report on your 2000 federal Form 1040, Line 20b or Form 1040A, Line 13b	M.
N. Social Security Benefit Adjustment - Subtract Line L from Line M. Enter the amount here and as a subtraction on Line 2 of the <i>2000 Estimated Connecticut Income Tax Worksheet</i> . (If Line L is greater than or equal to Line M, enter 0.)	N.

**COMPLETING THE PAYMENT COUPON**

If you have not received preprinted, personalized estimated Connecticut payment coupons for 2000, complete the payment coupon below. Be sure to complete all the required taxpayer identification information. Enter the payment amount on Line 1 of this coupon. If you file the coupon below, preprinted, personalized coupons will be mailed to you for the 2000 taxable year.

.....  ..... Cut Here .....  .....

<b>CT-1040ES</b>		<b>ESTIMATED CONNECTICUT INCOME TAX PAYMENT</b>		<b>2000</b>	
Your Social Security Number		Spouse's Social Security Number		DUE DATE	
▶ _____ : _____ : _____		▶ _____ : _____ : _____			
Your First Name and Middle Initial		Last Name		1. Payment Amount ▶	
Spouse's First Name and Middle Initial		Last Name			
Home Address	Number and Street	Apt. No.	PO Box		
City, Town or Post Office		State	ZIP Code		

Send completed coupon and payment to:

- Print all information. Include your spouse's Social Security Number, if filing jointly.
- Make your check or money order payable to: **Commissioner of Revenue Services**
- Cut along dotted line and mail coupon and payment to the address printed on the coupon.
- Write your Social Security Number(s) and "2000 CT-1040ES" on your check or money order.
- If you file this coupon, additional coupons for the 2000 taxable year will be mailed to you by DRS.
- **Do not file coupon if no payment is due.**

**Department of Revenue Services**  
**PO Box 2932**  
**Hartford CT 06104-2932**

## TAX CALCULATION SCHEDULE

1. Enter CONNECTICUT AGI* (Form CT-1040, Line 5; CT-1040EZ, Line 3; or CT-1040NR/PY, Line 7)	1		
2. Enter Personal Exemption (From Table A, Exemptions)	2		
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter 0.)	3		
4. Connecticut Income Tax (See Table B, Connecticut Income Tax)	4		
5. Enter Decimal Amount (From Table C, Personal Tax Credits). If zero, enter 0.	5	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6		
7. <b>INCOME TAX</b> (Subtract Line 6 from Line 4) <b>Enter this amount on CT-1040, Line 6; CT-1040EZ, Line 4; or CT-1040NR/PY, Line 8.</b>	7		

\* **IMPORTANT:** Form CT-1040NR/PY filers **must** enter income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

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## Taxpayer's Worksheet

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**TABLE A - EXEMPTIONS FOR 1999 TAXABLE YEAR**

Use your filing status shown on the front of your tax return and your CONNECTICUT AGI \* (From Tax Calculation Schedule, Line 1) to determine your exemption.

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI*		EXEMPTION	CONNECTICUT AGI*		EXEMPTION	CONNECTICUT AGI*		EXEMPTION
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	\$ 0	\$48,000	\$24,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000
			\$53,000	\$54,000	\$ 3,000	\$63,000	\$64,000	\$ 8,000
			\$54,000	\$55,000	\$ 2,000	\$64,000	\$65,000	\$ 7,000
			\$55,000	\$56,000	\$ 1,000	\$65,000	\$66,000	\$ 6,000
			\$56,000	and up	\$ 0	\$66,000	\$67,000	\$ 5,000
						\$67,000	\$68,000	\$ 4,000
						\$68,000	\$69,000	\$ 3,000
						\$69,000	\$70,000	\$ 2,000
						\$70,000	\$71,000	\$ 1,000
						\$71,000	and up	\$ 0

**TABLE B - CONNECTICUT INCOME TAX FOR 1999 TAXABLE YEAR**

Use your filing status shown on the front of your tax return.

Single/Married Filing Separately	Head of Household	Married Filing Jointly/Qualifying Widow(er)
<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .045 and add \$300.00.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .045 and add \$480.00.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .045 and add \$600.00.
Example: if the amount on Line 3 is \$13,000 enter \$435.00 on Line 4.  \$13,000 - \$10,000 = \$3,000 \$3,000 x .045 = \$135.00 \$135.00 + \$300.00 = \$435.00	Example: if the amount on Line 3 is \$20,000 enter \$660.00 on Line 4.  \$20,000 - \$16,000 = \$4,000 \$4,000 x .045 = \$180.00 \$180.00 + \$480.00 = \$660.00	Example: if the amount on Line 3 is \$22,500 enter \$712.50 on Line 4.  \$22,500 - \$20,000 = \$2,500 \$2,500 x .045 = \$112.50 \$112.50 + \$600.00 = \$712.50

**TABLE C - PERSONAL TAX CREDITS FOR 1999 TAXABLE YEAR**

Use your filing status shown on the front of your tax return and your CONNECTICUT AGI \* (From Tax Calculation Schedule, Line 1) to determine your credit percentage.

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI*		DECIMAL AMOUNT	CONNECTICUT AGI*		DECIMAL AMOUNT	CONNECTICUT AGI*		DECIMAL AMOUNT
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000	\$15,000	.75	\$19,000	\$24,000	.75	\$24,000	\$30,000	.75
\$15,000	\$15,500	.70	\$24,000	\$24,500	.70	\$30,000	\$30,500	.70
\$15,500	\$16,000	.65	\$24,500	\$25,000	.65	\$30,500	\$31,000	.65
\$16,000	\$16,500	.60	\$25,000	\$25,500	.60	\$31,000	\$31,500	.60
\$16,500	\$17,000	.55	\$25,500	\$26,000	.55	\$31,500	\$32,000	.55
\$17,000	\$17,500	.50	\$26,000	\$26,500	.50	\$32,000	\$32,500	.50
\$17,500	\$18,000	.45	\$26,500	\$27,000	.45	\$32,500	\$33,000	.45
\$18,000	\$18,500	.40	\$27,000	\$27,500	.40	\$33,000	\$33,500	.40
\$18,500	\$20,000	.35	\$27,500	\$34,000	.35	\$33,500	\$40,000	.35
\$20,000	\$20,500	.30	\$34,000	\$34,500	.30	\$40,000	\$40,500	.30
\$20,500	\$21,000	.25	\$34,500	\$35,000	.25	\$40,500	\$41,000	.25
\$21,000	\$21,500	.20	\$35,000	\$35,500	.20	\$41,000	\$41,500	.20
\$21,500	\$25,000	.15	\$35,500	\$44,000	.15	\$41,500	\$50,000	.15
\$25,000	\$25,500	.14	\$44,000	\$44,500	.14	\$50,000	\$50,500	.14
\$25,500	\$26,000	.13	\$44,500	\$45,000	.13	\$50,500	\$51,000	.13
\$26,000	\$26,500	.12	\$45,000	\$45,500	.12	\$51,000	\$51,500	.12
\$26,500	\$27,000	.11	\$45,500	\$46,000	.11	\$51,500	\$52,000	.11
\$27,000	\$48,000	.10	\$46,000	\$74,000	.10	\$52,000	\$96,000	.10
\$48,000	\$48,500	.09	\$74,000	\$74,500	.09	\$96,000	\$96,500	.09
\$48,500	\$49,000	.08	\$74,500	\$75,000	.08	\$96,500	\$97,000	.08
\$49,000	\$49,500	.07	\$75,000	\$75,500	.07	\$97,000	\$97,500	.07
\$49,500	\$50,000	.06	\$75,500	\$76,000	.06	\$97,500	\$98,000	.06
\$50,000	\$50,500	.05	\$76,000	\$76,500	.05	\$98,000	\$98,500	.05
\$50,500	\$51,000	.04	\$76,500	\$77,000	.04	\$98,500	\$99,000	.04
\$51,000	\$51,500	.03	\$77,000	\$77,500	.03	\$99,000	\$99,500	.03
\$51,500	\$52,000	.02	\$77,500	\$78,000	.02	\$99,500	\$100,000	.02
\$52,000	\$52,500	.01	\$78,000	\$78,500	.01	\$100,000	\$100,500	.01
\$52,500	and up	.00	\$78,500	and up	.00	\$100,500	and up	.00

\*IMPORTANT: FORM CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$0 - 12,000 NO TAX DUE</b>					<b>\$15,000</b>					<b>\$18,000</b>				
12,000	12,050	0.19	0.00	0.00	15,000	15,050	27.23	0.00	0.00	18,000	18,050	108.45	0.00	0.00
12,050	12,100	0.56	0.00	0.00	15,050	15,100	27.68	0.00	0.00	18,050	18,100	109.35	0.00	0.00
12,100	12,150	0.94	0.00	0.00	15,100	15,150	28.13	0.00	0.00	18,100	18,150	110.25	0.00	0.00
12,150	12,200	1.31	0.00	0.00	15,150	15,200	28.58	0.00	0.00	18,150	18,200	111.15	0.00	0.00
12,200	12,250	1.69	0.00	0.00	15,200	15,250	29.03	0.00	0.00	18,200	18,250	112.05	0.00	0.00
12,250	12,300	2.06	0.00	0.00	15,250	15,300	29.48	0.00	0.00	18,250	18,300	112.95	0.00	0.00
12,300	12,350	2.44	0.00	0.00	15,300	15,350	29.93	0.00	0.00	18,300	18,350	113.85	0.00	0.00
12,350	12,400	2.81	0.00	0.00	15,350	15,400	30.38	0.00	0.00	18,350	18,400	114.75	0.00	0.00
12,400	12,450	3.19	0.00	0.00	15,400	15,450	30.83	0.00	0.00	18,400	18,450	115.65	0.00	0.00
12,450	12,500	3.56	0.00	0.00	15,450	15,500	31.28	0.00	0.00	18,450	18,500	116.55	0.00	0.00
12,500	12,550	3.94	0.00	0.00	15,500	15,550	31.71	0.00	0.00	18,500	18,550	127.24	0.00	0.00
12,550	12,600	4.31	0.00	0.00	15,550	15,600	37.54	0.00	0.00	18,550	18,600	128.21	0.00	0.00
12,600	12,650	4.69	0.00	0.00	15,600	15,650	38.06	0.00	0.00	18,600	18,650	129.19	0.00	0.00
12,650	12,700	5.06	0.00	0.00	15,650	15,700	38.59	0.00	0.00	18,650	18,700	130.16	0.00	0.00
12,700	12,750	5.44	0.00	0.00	15,700	15,750	39.11	0.00	0.00	18,700	18,750	131.14	0.00	0.00
12,750	12,800	5.81	0.00	0.00	15,750	15,800	39.64	0.00	0.00	18,750	18,800	132.11	0.00	0.00
12,800	12,850	6.19	0.00	0.00	15,800	15,850	40.16	0.00	0.00	18,800	18,850	133.09	0.00	0.00
12,850	12,900	6.56	0.00	0.00	15,850	15,900	40.69	0.00	0.00	18,850	18,900	134.06	0.00	0.00
12,900	12,950	6.94	0.00	0.00	15,900	15,950	41.21	0.00	0.00	18,900	18,950	135.04	0.00	0.00
12,950	13,000	7.31	0.00	0.00	15,950	16,000	41.74	0.00	0.00	18,950	19,000	136.01	0.00	0.00
<b>\$13,000</b>					<b>\$16,000</b>					<b>\$19,000</b>				
13,000	13,050	7.69	0.00	0.00	16,000	16,050	48.30	0.00	0.00	19,000	19,050	136.99	0.19	0.00
13,050	13,100	8.06	0.00	0.00	16,050	16,100	48.90	0.00	0.00	19,050	19,100	137.96	0.56	0.00
13,100	13,150	8.44	0.00	0.00	16,100	16,150	49.50	0.00	0.00	19,100	19,150	138.94	0.94	0.00
13,150	13,200	8.81	0.00	0.00	16,150	16,200	50.10	0.00	0.00	19,150	19,200	139.91	1.31	0.00
13,200	13,250	9.19	0.00	0.00	16,200	16,250	50.70	0.00	0.00	19,200	19,250	140.89	1.69	0.00
13,250	13,300	9.56	0.00	0.00	16,250	16,300	51.30	0.00	0.00	19,250	19,300	141.86	2.06	0.00
13,300	13,350	9.94	0.00	0.00	16,300	16,350	51.90	0.00	0.00	19,300	19,350	142.84	2.44	0.00
13,350	13,400	10.31	0.00	0.00	16,350	16,400	52.50	0.00	0.00	19,350	19,400	143.81	2.81	0.00
13,400	13,450	10.69	0.00	0.00	16,400	16,450	53.10	0.00	0.00	19,400	19,450	144.79	3.19	0.00
13,450	13,500	11.06	0.00	0.00	16,450	16,500	53.70	0.00	0.00	19,450	19,500	145.76	3.56	0.00
13,500	13,550	11.44	0.00	0.00	16,500	16,550	61.09	0.00	0.00	19,500	19,550	146.74	3.94	0.00
13,550	13,600	11.81	0.00	0.00	16,550	16,600	61.76	0.00	0.00	19,550	19,600	147.71	4.31	0.00
13,600	13,650	12.19	0.00	0.00	16,600	16,650	62.44	0.00	0.00	19,600	19,650	148.69	4.69	0.00
13,650	13,700	12.56	0.00	0.00	16,650	16,700	63.11	0.00	0.00	19,650	19,700	149.66	5.06	0.00
13,700	13,750	12.94	0.00	0.00	16,700	16,750	63.79	0.00	0.00	19,700	19,750	150.64	5.44	0.00
13,750	13,800	13.31	0.00	0.00	16,750	16,800	64.46	0.00	0.00	19,750	19,800	151.61	5.81	0.00
13,800	13,850	13.69	0.00	0.00	16,800	16,850	65.14	0.00	0.00	19,800	19,850	152.59	6.19	0.00
13,850	13,900	14.06	0.00	0.00	16,850	16,900	65.81	0.00	0.00	19,850	19,900	153.56	6.56	0.00
13,900	13,950	14.44	0.00	0.00	16,900	16,950	66.49	0.00	0.00	19,900	19,950	154.54	6.94	0.00
13,950	14,000	14.81	0.00	0.00	16,950	17,000	67.16	0.00	0.00	19,950	20,000	155.51	7.31	0.00
<b>\$14,000</b>					<b>\$17,000</b>					<b>\$20,000</b>				
14,000	14,050	15.19	0.00	0.00	17,000	17,050	75.38	0.00	0.00	20,000	20,050	168.53	7.69	0.00
14,050	14,100	15.56	0.00	0.00	17,050	17,100	76.13	0.00	0.00	20,050	20,100	169.58	8.06	0.00
14,100	14,150	15.94	0.00	0.00	17,100	17,150	76.88	0.00	0.00	20,100	20,150	170.63	8.44	0.00
14,150	14,200	16.31	0.00	0.00	17,150	17,200	77.63	0.00	0.00	20,150	20,200	171.68	8.81	0.00
14,200	14,250	16.69	0.00	0.00	17,200	17,250	78.38	0.00	0.00	20,200	20,250	172.73	9.19	0.00
14,250	14,300	17.06	0.00	0.00	17,250	17,300	79.13	0.00	0.00	20,250	20,300	173.78	9.56	0.00
14,300	14,350	17.44	0.00	0.00	17,300	17,350	79.88	0.00	0.00	20,300	20,350	174.83	9.94	0.00
14,350	14,400	17.81	0.00	0.00	17,350	17,400	80.63	0.00	0.00	20,350	20,400	175.88	10.31	0.00
14,400	14,450	18.19	0.00	0.00	17,400	17,450	81.38	0.00	0.00	20,400	20,450	176.93	10.69	0.00
14,450	14,500	18.56	0.00	0.00	17,450	17,500	82.13	0.00	0.00	20,450	20,500	177.98	11.06	0.00
14,500	14,550	18.94	0.00	0.00	17,500	17,550	91.16	0.00	0.00	20,500	20,550	191.81	11.44	0.00
14,550	14,600	19.31	0.00	0.00	17,550	17,600	91.99	0.00	0.00	20,550	20,600	192.94	11.81	0.00
14,600	14,650	19.69	0.00	0.00	17,600	17,650	92.81	0.00	0.00	20,600	20,650	194.06	12.19	0.00
14,650	14,700	20.06	0.00	0.00	17,650	17,700	93.64	0.00	0.00	20,650	20,700	195.19	12.56	0.00
14,700	14,750	20.44	0.00	0.00	17,700	17,750	94.46	0.00	0.00	20,700	20,750	196.31	12.94	0.00
14,750	14,800	20.81	0.00	0.00	17,750	17,800	95.29	0.00	0.00	20,750	20,800	197.44	13.31	0.00
14,800	14,850	21.19	0.00	0.00	17,800	17,850	96.11	0.00	0.00	20,800	20,850	198.56	13.69	0.00
14,850	14,900	21.56	0.00	0.00	17,850	17,900	96.94	0.00	0.00	20,850	20,900	199.69	14.06	0.00
14,900	14,950	21.94	0.00	0.00	17,900	17,950	97.76	0.00	0.00	20,900	20,950	200.81	14.44	0.00
14,950	15,000	22.31	0.00	0.00	17,950	18,000	98.59	0.00	0.00	20,950	21,000	201.94	14.81	0.00

\* This column must also be used by a qualifying widow(er)

Continued on the next page

\*\* Form CT-1040EZ - Line 3; Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7  
If \$12,000 or less, no tax due.

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$21,000</b>					<b>\$24,000</b>					<b>\$27,000</b>				
21,000	21,050	216.60	15.19	0.00	24,000	24,050	370.71	45.23	0.19	27,000	27,050	635.51	144.45	22.69
21,050	21,100	217.80	15.56	0.00	24,050	24,100	372.62	45.68	0.56	27,050	27,100	637.54	145.35	23.06
21,100	21,150	219.00	15.94	0.00	24,100	24,150	374.53	46.13	0.94	27,100	27,150	639.56	146.25	23.44
21,150	21,200	220.20	16.31	0.00	24,150	24,200	376.44	46.58	1.31	27,150	27,200	641.59	147.15	23.81
21,200	21,250	221.40	16.69	0.00	24,200	24,250	378.36	47.03	1.69	27,200	27,250	643.61	148.05	24.19
21,250	21,300	222.60	17.06	0.00	24,250	24,300	380.27	47.48	2.06	27,250	27,300	645.64	148.95	24.56
21,300	21,350	223.80	17.44	0.00	24,300	24,350	382.18	47.93	2.44	27,300	27,350	647.66	149.85	24.94
21,350	21,400	225.00	17.81	0.00	24,350	24,400	384.09	48.38	2.81	27,350	27,400	649.69	150.75	25.31
21,400	21,450	226.20	18.19	0.00	24,400	24,450	386.01	48.83	3.19	27,400	27,450	651.71	151.65	25.69
21,450	21,500	227.40	18.56	0.00	24,450	24,500	387.92	49.28	3.56	27,450	27,500	653.74	152.55	26.06
21,500	21,550	228.60	18.94	0.00	24,500	24,550	389.83	49.73	3.94	27,500	27,550	655.76	153.45	26.44
21,550	21,600	244.16	19.31	0.00	24,550	24,600	391.74	50.18	4.31	27,550	27,600	657.79	154.35	26.81
21,600	21,650	245.44	19.69	0.00	24,600	24,650	393.66	50.63	4.69	27,600	27,650	659.81	155.25	27.19
21,650	21,700	246.71	20.06	0.00	24,650	24,700	395.57	51.08	5.06	27,650	27,700	661.84	156.15	27.56
21,700	21,750	247.99	20.44	0.00	24,700	24,750	397.48	51.53	5.44	27,700	27,750	663.86	157.05	27.94
21,750	21,800	249.26	20.81	0.00	24,750	24,800	399.39	51.98	5.81	27,750	27,800	665.89	157.95	28.31
21,800	21,850	250.54	21.19	0.00	24,800	24,850	401.31	52.43	6.19	27,800	27,850	667.91	158.85	28.69
21,850	21,900	251.81	21.56	0.00	24,850	24,900	403.22	52.88	6.56	27,850	27,900	669.94	159.75	29.06
21,900	21,950	253.09	21.94	0.00	24,900	24,950	405.13	53.33	6.94	27,900	27,950	671.96	160.65	29.44
21,950	22,000	254.36	22.31	0.00	24,950	25,000	407.04	53.78	7.31	27,950	28,000	673.99	161.55	29.81
<b>\$22,000</b>					<b>\$25,000</b>					<b>\$28,000</b>				
22,000	22,050	255.96	22.69	0.00	25,000	25,050	452.47	72.30	7.69	28,000	28,050	716.51	175.99	30.19
22,050	22,100	257.87	23.06	0.00	25,050	25,100	454.40	72.75	8.06	28,050	28,100	718.54	176.89	30.56
22,100	22,150	259.78	23.44	0.00	25,100	25,150	456.34	73.20	8.44	28,100	28,150	720.56	177.79	30.94
22,150	22,200	261.69	23.81	0.00	25,150	25,200	458.27	73.65	8.81	28,150	28,200	722.59	178.69	31.31
22,200	22,250	263.61	24.19	0.00	25,200	25,250	460.21	74.10	9.19	28,200	28,250	724.61	179.59	31.69
22,250	22,300	265.52	24.56	0.00	25,250	25,300	462.14	74.55	9.56	28,250	28,300	726.64	180.49	32.06
22,300	22,350	267.43	24.94	0.00	25,300	25,350	464.08	75.00	9.94	28,300	28,350	728.66	181.39	32.44
22,350	22,400	269.34	25.31	0.00	25,350	25,400	466.01	75.45	10.31	28,350	28,400	730.69	182.29	32.81
22,400	22,450	271.26	25.69	0.00	25,400	25,450	467.95	75.90	10.69	28,400	28,450	732.71	183.19	33.19
22,450	22,500	273.17	26.06	0.00	25,450	25,500	469.88	76.35	11.06	28,450	28,500	734.74	184.09	33.56
22,500	22,550	275.08	26.44	0.00	25,500	25,550	471.81	76.80	11.44	28,500	28,550	736.76	184.99	33.94
22,550	22,600	276.99	26.81	0.00	25,550	25,600	473.74	77.25	11.81	28,550	28,600	738.79	185.89	34.31
22,600	22,650	278.91	27.19	0.00	25,600	25,650	481.22	77.70	12.19	28,600	28,650	740.81	186.79	34.69
22,650	22,700	280.82	27.56	0.00	25,650	25,700	483.13	78.15	12.56	28,650	28,700	742.84	187.69	35.06
22,700	22,750	282.73	27.94	0.00	25,700	25,750	485.13	78.60	12.94	28,700	28,750	744.86	188.59	35.44
22,750	22,800	284.64	28.31	0.00	25,750	25,800	487.09	79.05	13.31	28,750	28,800	746.89	189.49	35.81
22,800	22,850	286.56	28.69	0.00	25,800	25,850	489.05	79.50	13.69	28,800	28,850	748.91	190.39	36.19
22,850	22,900	288.47	29.06	0.00	25,850	25,900	491.01	79.95	14.06	28,850	28,900	750.94	191.29	36.56
22,900	22,950	290.38	29.44	0.00	25,900	25,950	492.96	80.40	14.44	28,900	28,950	752.96	192.19	36.94
22,950	23,000	292.29	29.81	0.00	25,950	26,000	494.92	80.85	14.81	28,950	29,000	754.99	193.09	37.31
<b>\$23,000</b>					<b>\$26,000</b>					<b>\$29,000</b>				
23,000	23,050	294.21	30.19	0.00	26,000	26,050	542.19	105.38	15.19	29,000	29,050	797.51	195.49	37.69
23,050	23,100	296.12	30.56	0.00	26,050	26,100	544.17	105.83	15.56	29,050	29,100	799.54	196.39	38.06
23,100	23,150	298.03	30.94	0.00	26,100	26,150	546.15	106.28	15.94	29,100	29,150	801.56	197.29	38.44
23,150	23,200	299.94	31.31	0.00	26,150	26,200	548.13	106.73	16.31	29,150	29,200	803.59	198.19	38.81
23,200	23,250	301.86	31.69	0.00	26,200	26,250	550.11	107.18	16.69	29,200	29,250	805.61	199.09	39.19
23,250	23,300	303.77	32.06	0.00	26,250	26,300	552.09	107.63	17.06	29,250	29,300	807.64	199.99	39.56
23,300	23,350	305.68	32.44	0.00	26,300	26,350	554.07	108.08	17.44	29,300	29,350	809.66	200.89	39.94
23,350	23,400	307.59	32.81	0.00	26,350	26,400	556.05	108.53	17.81	29,350	29,400	811.69	201.79	40.31
23,400	23,450	309.51	33.19	0.00	26,400	26,450	558.03	108.98	18.19	29,400	29,450	813.71	202.69	40.69
23,450	23,500	311.42	33.56	0.00	26,450	26,500	560.01	109.43	18.56	29,450	29,500	815.74	203.59	41.06
23,500	23,550	313.33	33.94	0.00	26,500	26,550	562.00	109.88	18.94	29,500	29,550	817.76	204.49	41.44
23,550	23,600	315.24	34.31	0.00	26,550	26,600	570.38	110.33	19.31	29,550	29,600	819.79	205.39	41.81
23,600	23,650	317.16	34.69	0.00	26,600	26,650	572.38	110.78	19.69	29,600	29,650	821.81	206.29	42.19
23,650	23,700	319.07	35.06	0.00	26,650	26,700	574.38	111.23	20.06	29,650	29,700	823.84	207.19	42.56
23,700	23,750	320.98	35.44	0.00	26,700	26,750	576.39	111.68	20.44	29,700	29,750	825.86	208.09	42.94
23,750	23,800	322.89	35.81	0.00	26,750	26,800	578.39	112.13	20.81	29,750	29,800	827.89	208.99	43.31
23,800	23,850	324.81	36.19	0.00	26,800	26,850	580.39	112.58	21.19	29,800	29,850	829.91	209.89	43.69
23,850	23,900	326.72	36.56	0.00	26,850	26,900	582.39	113.03	21.56	29,850	29,900	831.94	210.79	44.06
23,900	23,950	328.63	36.94	0.00	26,900	26,950	584.40	113.48	21.94	29,900	29,950	833.96	211.69	44.44
23,950	24,000	330.54	37.31	0.00	26,950	27,000	586.40	113.93	22.31	29,950	30,000	835.99	212.59	44.81

\* This column must also be used by a qualifying widow(er)

Continued on the next page

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$30,000</b>					<b>\$33,000</b>					<b>\$36,000</b>				
30,000	30,050	878.51	214.99	54.23	33,000	33,050	1,121.51	273.49	162.45	36,000	36,050	1,324.01	447.21	234.49
30,050	30,100	880.54	215.96	54.68	33,050	33,100	1,123.54	274.46	163.35	36,050	36,100	1,326.04	449.12	235.46
30,100	30,150	882.56	216.94	55.13	33,100	33,150	1,125.56	275.44	164.25	36,100	36,150	1,328.06	451.03	236.44
30,150	30,200	884.59	217.91	55.58	33,150	33,200	1,127.59	276.41	165.15	36,150	36,200	1,330.09	452.94	237.41
30,200	30,250	886.61	218.89	56.03	33,200	33,250	1,129.61	277.39	166.05	36,200	36,250	1,332.11	454.86	238.39
30,250	30,300	888.64	219.86	56.48	33,250	33,300	1,131.64	278.36	166.95	36,250	36,300	1,334.14	456.77	239.36
30,300	30,350	890.66	220.84	56.93	33,300	33,350	1,133.66	279.34	167.85	36,300	36,350	1,336.16	458.68	240.34
30,350	30,400	892.69	221.81	57.38	33,350	33,400	1,135.69	280.31	168.75	36,350	36,400	1,338.19	460.59	241.31
30,400	30,450	894.71	222.79	57.83	33,400	33,450	1,137.71	281.29	169.65	36,400	36,450	1,340.21	462.51	242.29
30,450	30,500	896.74	223.76	58.28	33,450	33,500	1,139.74	282.26	170.55	36,450	36,500	1,342.24	464.42	243.26
30,500	30,550	898.76	224.74	68.51	33,500	33,550	1,141.76	283.24	185.74	36,500	36,550	1,344.26	466.33	244.24
30,550	30,600	900.79	225.71	69.04	33,550	33,600	1,143.79	284.21	186.71	36,550	36,600	1,346.29	468.24	245.21
30,600	30,650	902.81	226.69	69.56	33,600	33,650	1,145.81	285.19	187.69	36,600	36,650	1,348.31	470.16	246.19
30,650	30,700	904.84	227.66	70.09	33,650	33,700	1,147.84	286.16	188.66	36,650	36,700	1,350.34	472.07	247.16
30,700	30,750	906.86	228.64	70.61	33,700	33,750	1,149.86	287.14	189.64	36,700	36,750	1,352.36	473.98	248.14
30,750	30,800	908.89	229.61	71.14	33,750	33,800	1,151.89	288.11	190.61	36,750	36,800	1,354.39	475.89	249.11
30,800	30,850	910.91	230.59	71.66	33,800	33,850	1,153.91	289.09	191.59	36,800	36,850	1,356.41	477.81	250.09
30,850	30,900	912.94	231.56	72.19	33,850	33,900	1,155.94	290.06	192.56	36,850	36,900	1,358.44	479.72	251.06
30,900	30,950	914.96	232.54	72.71	33,900	33,950	1,157.96	291.04	193.54	36,900	36,950	1,360.46	481.63	252.04
30,950	31,000	916.99	233.51	73.24	33,950	34,000	1,159.99	292.01	194.51	36,950	37,000	1,362.49	483.54	253.01
<b>\$31,000</b>					<b>\$34,000</b>					<b>\$37,000</b>				
31,000	31,050	959.51	234.49	84.30	34,000	34,050	1,202.51	315.53	195.49	37,000	37,050	1,364.51	485.46	253.99
31,050	31,100	961.54	235.46	84.90	34,050	34,100	1,204.54	316.58	196.46	37,050	37,100	1,366.54	487.37	254.96
31,100	31,150	963.56	236.44	85.50	34,100	34,150	1,206.56	317.63	197.44	37,100	37,150	1,368.56	489.28	255.94
31,150	31,200	965.59	237.41	86.10	34,150	34,200	1,208.59	318.68	198.41	37,150	37,200	1,370.59	491.19	256.91
31,200	31,250	967.61	238.39	86.70	34,200	34,250	1,210.61	319.73	199.39	37,200	37,250	1,372.61	493.11	257.89
31,250	31,300	969.64	239.36	87.30	34,250	34,300	1,212.64	320.78	200.36	37,250	37,300	1,374.64	495.02	258.86
31,300	31,350	971.66	240.34	87.90	34,300	34,350	1,214.66	321.83	201.34	37,300	37,350	1,376.66	496.93	259.84
31,350	31,400	973.69	241.31	88.50	34,350	34,400	1,216.69	322.88	202.31	37,350	37,400	1,378.69	498.84	260.81
31,400	31,450	975.71	242.29	89.10	34,400	34,450	1,218.71	323.93	203.29	37,400	37,450	1,380.71	500.76	261.79
31,450	31,500	977.74	243.26	89.70	34,450	34,500	1,220.74	324.98	204.26	37,450	37,500	1,382.74	502.67	262.76
31,500	31,550	979.76	244.24	101.59	34,500	34,550	1,222.76	326.03	205.24	37,500	37,550	1,384.76	504.58	263.74
31,550	31,600	981.79	245.21	102.26	34,550	34,600	1,224.79	327.08	206.21	37,550	37,600	1,386.79	506.49	264.71
31,600	31,650	983.81	246.19	102.94	34,600	34,650	1,226.81	328.13	207.19	37,600	37,650	1,388.81	508.41	265.69
31,650	31,700	985.84	247.16	103.61	34,650	34,700	1,228.84	329.18	208.16	37,650	37,700	1,390.84	510.32	266.66
31,700	31,750	987.86	248.14	104.29	34,700	34,750	1,230.86	330.23	209.14	37,700	37,750	1,392.86	512.23	267.64
31,750	31,800	989.89	249.11	104.96	34,750	34,800	1,232.89	331.28	210.11	37,750	37,800	1,394.89	514.14	268.61
31,800	31,850	991.91	250.09	105.64	34,800	34,850	1,234.91	332.33	211.09	37,800	37,850	1,396.91	516.06	269.59
31,850	31,900	993.94	251.06	106.31	34,850	34,900	1,236.94	333.38	212.06	37,850	37,900	1,398.94	517.97	270.56
31,900	31,950	995.96	252.04	106.99	34,900	34,950	1,238.96	334.43	213.04	37,900	37,950	1,400.96	519.88	271.54
31,950	32,000	997.99	253.01	107.66	34,950	35,000	1,240.99	335.48	214.01	37,950	38,000	1,402.99	521.79	272.51
<b>\$32,000</b>					<b>\$35,000</b>					<b>\$38,000</b>				
32,000	32,050	1,040.51	253.99	120.38	35,000	35,050	1,283.51	384.90	214.99	38,000	38,050	1,405.01	561.96	273.49
32,050	32,100	1,042.54	254.96	121.13	35,050	35,100	1,285.54	386.70	215.96	38,050	38,100	1,407.04	563.87	274.46
32,100	32,150	1,044.56	255.94	121.88	35,100	35,150	1,287.56	388.50	216.94	38,100	38,150	1,409.06	565.78	275.44
32,150	32,200	1,046.59	256.91	122.63	35,150	35,200	1,289.59	390.30	217.91	38,150	38,200	1,411.09	567.69	276.41
32,200	32,250	1,048.61	257.89	123.38	35,200	35,250	1,291.61	392.10	218.89	38,200	38,250	1,413.11	569.61	277.39
32,250	32,300	1,050.64	258.86	124.13	35,250	35,300	1,293.64	393.90	219.86	38,250	38,300	1,415.14	571.52	278.36
32,300	32,350	1,052.66	259.84	124.88	35,300	35,350	1,295.66	395.70	220.84	38,300	38,350	1,417.16	573.43	279.34
32,350	32,400	1,054.69	260.81	125.63	35,350	35,400	1,297.69	397.50	221.81	38,350	38,400	1,419.19	575.34	280.31
32,400	32,450	1,056.71	261.79	126.38	35,400	35,450	1,299.71	399.30	222.79	38,400	38,450	1,421.21	577.26	281.29
32,450	32,500	1,058.74	262.76	127.13	35,450	35,500	1,301.74	401.10	223.76	38,450	38,500	1,423.24	579.17	282.26
32,500	32,550	1,060.76	263.74	140.66	35,500	35,550	1,303.76	428.08	224.74	38,500	38,550	1,425.26	581.08	283.24
32,550	32,600	1,062.79	264.71	141.49	35,550	35,600	1,305.79	429.99	225.71	38,550	38,600	1,427.29	582.99	284.21
32,600	32,650	1,064.81	265.69	142.31	35,600	35,650	1,307.81	431.91	226.69	38,600	38,650	1,429.31	584.91	285.19
32,650	32,700	1,066.84	266.66	143.14	35,650	35,700	1,309.84	433.82	227.66	38,650	38,700	1,431.34	586.82	286.16
32,700	32,750	1,068.86	267.64	143.96	35,700	35,750	1,311.86	435.73	228.64	38,700	38,750	1,433.36	588.73	287.14
32,750	32,800	1,070.89	268.61	144.79	35,750	35,800	1,313.89	437.64	229.61	38,750	38,800	1,435.39	590.64	288.11
32,800	32,850	1,072.91	269.59	145.61	35,800	35,850	1,315.91	439.56	230.59	38,800	38,850	1,437.41	592.56	289.09
32,850	32,900	1,074.94	270.56	146.44	35,850	35,900	1,317.94	441.47	231.56	38,850	38,900	1,439.44	594.47	290.06
32,900	32,950	1,076.96	271.54	147.26	35,900	35,950	1,319.96	443.38	232.54	38,900	38,950	1,441.46	596.38	291.04
32,950	33,000	1,078.99	272.51	148.09	35,950	36,000	1,321.99	445.29	233.51	38,950	39,000	1,443.49	598.29	292.01

\* This column must also be used by a qualifying widow(er)

Continued on the next page

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$39,000</b>					<b>\$42,000</b>					<b>\$45,000</b>				
39,000	39,050	1,445.51	638.46	292.99	42,000	42,050	1,567.01	867.96	459.64	45,000	45,050	1,688.51	1,136.19	549.21
39,050	39,100	1,447.54	640.37	293.96	42,050	42,100	1,569.04	869.87	460.91	45,050	45,100	1,690.54	1,138.17	551.12
39,100	39,150	1,449.56	642.28	294.94	42,100	42,150	1,571.06	871.78	462.19	45,100	45,150	1,692.56	1,140.15	553.03
39,150	39,200	1,451.59	644.19	295.91	42,150	42,200	1,573.09	873.69	463.46	45,150	45,200	1,694.59	1,142.13	554.94
39,200	39,250	1,453.61	646.11	296.89	42,200	42,250	1,575.11	875.61	464.74	45,200	45,250	1,696.61	1,144.11	556.86
39,250	39,300	1,455.64	648.02	297.86	42,250	42,300	1,577.14	877.52	466.01	45,250	45,300	1,698.64	1,146.09	558.77
39,300	39,350	1,457.66	649.93	298.84	42,300	42,350	1,579.16	879.43	467.29	45,300	45,350	1,700.66	1,148.07	560.68
39,350	39,400	1,459.69	651.84	299.81	42,350	42,400	1,581.19	881.34	468.56	45,350	45,400	1,702.69	1,150.05	562.59
39,400	39,450	1,461.71	653.76	300.79	42,400	42,450	1,583.21	883.26	469.84	45,400	45,450	1,704.71	1,152.03	564.51
39,450	39,500	1,463.74	655.67	301.76	42,450	42,500	1,585.24	885.17	471.11	45,450	45,500	1,706.74	1,154.01	566.42
39,500	39,550	1,465.76	657.58	302.74	42,500	42,550	1,587.26	887.08	472.39	45,500	45,550	1,708.76	1,156.13	568.33
39,550	39,600	1,467.79	659.49	303.71	42,550	42,600	1,589.29	888.99	473.66	45,550	45,600	1,710.79	1,171.13	570.24
39,600	39,650	1,469.81	661.41	304.69	42,600	42,650	1,591.31	890.91	474.94	45,600	45,650	1,712.81	1,173.13	572.16
39,650	39,700	1,471.84	663.32	305.66	42,650	42,700	1,593.34	892.82	476.21	45,650	45,700	1,714.84	1,175.13	574.07
39,700	39,750	1,473.86	665.23	306.64	42,700	42,750	1,595.36	894.73	477.49	45,700	45,750	1,716.86	1,177.14	575.98
39,750	39,800	1,475.89	667.14	307.61	42,750	42,800	1,597.39	896.64	478.76	45,750	45,800	1,718.89	1,179.14	577.89
39,800	39,850	1,477.91	669.06	308.59	42,800	42,850	1,599.41	898.56	480.04	45,800	45,850	1,720.91	1,181.14	579.81
39,850	39,900	1,479.94	670.97	309.56	42,850	42,900	1,601.44	900.47	481.31	45,850	45,900	1,722.94	1,183.14	581.72
39,900	39,950	1,481.96	672.88	310.54	42,900	42,950	1,603.46	902.38	482.59	45,900	45,950	1,724.96	1,185.15	583.63
39,950	40,000	1,483.99	674.79	311.51	42,950	43,000	1,605.49	904.29	483.86	45,950	46,000	1,726.99	1,187.15	585.54
<b>\$40,000</b>					<b>\$43,000</b>					<b>\$46,000</b>				
40,000	40,050	1,486.01	714.96	336.53	43,000	43,050	1,607.51	944.46	485.14	46,000	46,050	1,729.01	1,243.01	587.46
40,050	40,100	1,488.04	716.87	337.58	43,050	43,100	1,609.54	946.37	486.41	46,050	46,100	1,731.04	1,245.04	589.37
40,100	40,150	1,490.06	718.78	338.63	43,100	43,150	1,611.56	948.28	487.69	46,100	46,150	1,733.06	1,247.06	591.28
40,150	40,200	1,492.09	720.69	339.68	43,150	43,200	1,613.59	950.19	488.96	46,150	46,200	1,735.09	1,249.09	593.19
40,200	40,250	1,494.11	722.61	340.73	43,200	43,250	1,615.61	952.11	490.24	46,200	46,250	1,737.11	1,251.11	595.11
40,250	40,300	1,496.14	724.52	341.78	43,250	43,300	1,617.64	954.02	491.51	46,250	46,300	1,739.14	1,253.14	597.02
40,300	40,350	1,498.16	726.43	342.83	43,300	43,350	1,619.66	955.93	492.79	46,300	46,350	1,741.16	1,255.16	598.93
40,350	40,400	1,500.19	728.34	343.88	43,350	43,400	1,621.69	957.84	494.06	46,350	46,400	1,743.19	1,257.19	600.84
40,400	40,450	1,502.21	730.26	344.93	43,400	43,450	1,623.71	959.76	495.34	46,400	46,450	1,745.21	1,259.21	602.76
40,450	40,500	1,504.24	732.17	345.98	43,450	43,500	1,625.74	961.67	496.61	46,450	46,500	1,747.24	1,261.24	604.67
40,500	40,550	1,506.26	734.08	371.81	43,500	43,550	1,627.76	963.58	497.89	46,500	46,550	1,749.26	1,263.26	606.58
40,550	40,600	1,508.29	735.99	372.94	43,550	43,600	1,629.79	965.49	499.16	46,550	46,600	1,751.29	1,265.29	608.49
40,600	40,650	1,510.31	737.91	374.06	43,600	43,650	1,631.81	967.41	500.44	46,600	46,650	1,753.31	1,267.31	610.41
40,650	40,700	1,512.34	739.82	375.19	43,650	43,700	1,633.84	969.32	501.71	46,650	46,700	1,755.34	1,269.34	612.32
40,700	40,750	1,514.36	741.73	376.31	43,700	43,750	1,635.86	971.23	502.99	46,700	46,750	1,757.36	1,271.36	614.23
40,750	40,800	1,516.39	743.64	377.44	43,750	43,800	1,637.89	973.14	504.26	46,750	46,800	1,759.39	1,273.39	616.14
40,800	40,850	1,518.41	745.56	378.56	43,800	43,850	1,639.91	975.06	505.54	46,800	46,850	1,761.41	1,275.41	618.06
40,850	40,900	1,520.44	747.47	379.69	43,850	43,900	1,641.94	976.97	506.81	46,850	46,900	1,763.44	1,277.44	619.97
40,900	40,950	1,522.46	749.38	380.81	43,900	43,950	1,643.96	978.88	508.09	46,900	46,950	1,765.46	1,279.46	621.88
40,950	41,000	1,524.49	751.29	381.94	43,950	44,000	1,645.99	980.79	509.36	46,950	47,000	1,767.49	1,281.49	623.79
<b>\$41,000</b>					<b>\$44,000</b>					<b>\$47,000</b>				
41,000	41,050	1,526.51	791.46	408.60	44,000	44,050	1,648.01	1,032.97	510.96	47,000	47,050	1,769.51	1,324.01	625.71
41,050	41,100	1,528.54	793.37	409.80	44,050	44,100	1,650.04	1,034.90	512.87	47,050	47,100	1,771.54	1,326.04	627.62
41,100	41,150	1,530.56	795.28	411.00	44,100	44,150	1,652.06	1,036.84	514.78	47,100	47,150	1,773.56	1,328.06	629.53
41,150	41,200	1,532.59	797.19	412.20	44,150	44,200	1,654.09	1,038.77	516.69	47,150	47,200	1,775.59	1,330.09	631.44
41,200	41,250	1,534.61	799.11	413.40	44,200	44,250	1,656.11	1,040.71	518.61	47,200	47,250	1,777.61	1,332.11	633.36
41,250	41,300	1,536.64	801.02	414.60	44,250	44,300	1,658.14	1,042.64	520.52	47,250	47,300	1,779.64	1,334.14	635.27
41,300	41,350	1,538.66	802.93	415.80	44,300	44,350	1,660.16	1,044.58	522.43	47,300	47,350	1,781.66	1,336.16	637.18
41,350	41,400	1,540.69	804.84	417.00	44,350	44,400	1,662.19	1,046.51	524.34	47,350	47,400	1,783.69	1,338.19	639.09
41,400	41,450	1,542.71	806.76	418.20	44,400	44,450	1,664.21	1,048.45	526.26	47,400	47,450	1,785.71	1,340.21	641.01
41,450	41,500	1,544.74	808.67	419.40	44,450	44,500	1,666.24	1,050.38	528.17	47,450	47,500	1,787.74	1,342.24	642.92
41,500	41,550	1,546.76	810.58	446.89	44,500	44,550	1,668.26	1,064.55	530.08	47,500	47,550	1,789.76	1,344.26	644.83
41,550	41,600	1,548.79	812.49	448.16	44,550	44,600	1,670.29	1,066.51	531.99	47,550	47,600	1,791.79	1,346.29	646.74
41,600	41,650	1,550.81	814.41	449.44	44,600	44,650	1,672.31	1,068.47	533.91	47,600	47,650	1,793.81	1,348.31	648.66
41,650	41,700	1,552.84	816.32	450.71	44,650	44,700	1,674.34	1,070.43	535.82	47,650	47,700	1,795.84	1,350.34	650.57
41,700	41,750	1,554.86	818.23	451.99	44,700	44,750	1,676.36	1,072.38	537.73	47,700	47,750	1,797.86	1,352.36	652.48
41,750	41,800	1,556.89	820.14	453.26	44,750	44,800	1,678.39	1,074.34	539.64	47,750	47,800	1,799.89	1,354.39	654.39
41,800	41,850	1,558.91	822.06	454.54	44,800	44,850	1,680.41	1,076.30	541.56	47,800	47,850	1,801.91	1,356.41	656.31
41,850	41,900	1,560.94	823.97	455.81	44,850	44,900	1,682.44	1,078.26	543.47	47,850	47,900	1,803.94	1,358.44	658.22
41,900	41,950	1,562.96	825.88	457.09	44,900	44,950	1,684.46	1,080.21	545.38	47,900	47,950	1,805.96	1,360.46	660.13
41,950	42,000	1,564.99	827.79	458.36	44,950	45,000	1,686.49	1,082.17	547.29	47,950	48,000	1,807.99	1,362.49	662.04

\* This column must also be used by a qualifying widow(er)

Continued on the next page

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$48,000</b>					<b>\$51,000</b>					<b>\$54,000</b>				
48,000	48,050	1,830.12	1,405.01	702.21	51,000	51,050	2,081.74	1,648.01	964.59	54,000	54,050	2,281.13	1,891.01	1,229.51
48,050	48,100	1,832.17	1,407.04	704.12	51,050	51,100	2,083.92	1,650.04	966.57	54,050	54,100	2,283.38	1,893.04	1,231.54
48,100	48,150	1,834.22	1,409.06	706.03	51,100	51,150	2,086.11	1,652.06	968.55	54,100	54,150	2,285.63	1,895.06	1,233.56
48,150	48,200	1,836.27	1,411.09	707.94	51,150	51,200	2,088.29	1,654.09	970.53	54,150	54,200	2,287.88	1,897.09	1,235.59
48,200	48,250	1,838.31	1,413.11	709.86	51,200	51,250	2,090.47	1,656.11	972.51	54,200	54,250	2,290.13	1,899.11	1,237.61
48,250	48,300	1,840.36	1,415.14	711.77	51,250	51,300	2,092.65	1,658.14	974.49	54,250	54,300	2,292.38	1,901.14	1,239.64
48,300	48,350	1,842.41	1,417.16	713.68	51,300	51,350	2,094.84	1,660.16	976.47	54,300	54,350	2,294.63	1,903.16	1,241.66
48,350	48,400	1,844.46	1,419.19	715.59	51,350	51,400	2,097.02	1,662.19	978.45	54,350	54,400	2,296.88	1,905.19	1,243.69
48,400	48,450	1,846.50	1,421.21	717.51	51,400	51,450	2,099.20	1,664.21	980.43	54,400	54,450	2,299.13	1,907.21	1,245.71
48,450	48,500	1,848.55	1,423.24	719.42	51,450	51,500	2,101.38	1,666.24	982.41	54,450	54,500	2,301.38	1,909.24	1,247.74
48,500	48,550	1,850.60	1,425.26	721.33	51,500	51,550	2,103.56	1,668.26	984.39	54,500	54,550	2,303.63	1,911.26	1,249.76
48,550	48,600	1,852.65	1,427.29	723.24	51,550	51,600	2,105.74	1,670.29	986.37	54,550	54,600	2,305.88	1,913.29	1,251.79
48,600	48,650	1,854.70	1,429.31	725.16	51,600	51,650	2,107.92	1,672.31	988.35	54,600	54,650	2,308.13	1,915.31	1,253.81
48,650	48,700	1,856.75	1,431.34	727.07	51,650	51,700	2,110.10	1,674.34	990.33	54,650	54,700	2,310.38	1,917.34	1,255.84
48,700	48,750	1,858.80	1,433.36	728.98	51,700	51,750	2,112.28	1,676.36	992.31	54,700	54,750	2,312.63	1,919.36	1,257.86
48,750	48,800	1,860.85	1,435.39	730.89	51,750	51,800	2,114.46	1,678.39	994.29	54,750	54,800	2,314.88	1,921.39	1,259.89
48,800	48,850	1,862.90	1,437.41	732.81	51,800	51,850	2,116.64	1,680.41	996.27	54,800	54,850	2,317.13	1,923.41	1,261.91
48,850	48,900	1,864.95	1,439.44	734.72	51,850	51,900	2,118.82	1,682.44	998.25	54,850	54,900	2,319.38	1,925.44	1,263.94
48,900	48,950	1,867.00	1,441.46	736.63	51,900	51,950	2,121.00	1,684.46	1,000.23	54,900	54,950	2,321.63	1,927.46	1,265.96
48,950	49,000	1,869.05	1,443.49	738.54	51,950	52,000	2,123.18	1,686.49	1,002.21	54,950	55,000	2,323.88	1,929.49	1,267.99
<b>\$49,000</b>					<b>\$52,000</b>					<b>\$55,000</b>				
49,000	49,050	1,912.20	1,486.01	778.71	52,000	52,050	2,169.21	1,729.01	1,067.51	55,000	55,050	2,326.13	1,972.01	1,310.51
49,050	49,100	1,914.29	1,488.04	780.62	52,050	52,100	2,171.44	1,731.04	1,069.54	55,050	55,100	2,328.38	1,974.04	1,312.54
49,100	49,150	1,916.38	1,490.06	782.53	52,100	52,150	2,173.67	1,733.06	1,071.56	55,100	55,150	2,330.63	1,976.06	1,314.56
49,150	49,200	1,918.47	1,492.09	784.44	52,150	52,200	2,175.90	1,735.09	1,073.59	55,150	55,200	2,332.88	1,978.09	1,316.59
49,200	49,250	1,920.57	1,494.11	786.36	52,200	52,250	2,178.12	1,737.11	1,075.61	55,200	55,250	2,335.13	1,980.11	1,318.61
49,250	49,300	1,922.66	1,496.14	788.27	52,250	52,300	2,180.35	1,739.14	1,077.64	55,250	55,300	2,337.38	1,982.14	1,320.64
49,300	49,350	1,924.75	1,498.16	790.18	52,300	52,350	2,182.58	1,741.16	1,079.66	55,300	55,350	2,339.63	1,984.16	1,322.66
49,350	49,400	1,926.84	1,500.19	792.09	52,350	52,400	2,184.81	1,743.19	1,081.69	55,350	55,400	2,341.88	1,986.19	1,324.69
49,400	49,450	1,928.94	1,502.21	794.01	52,400	52,450	2,187.03	1,745.21	1,083.71	55,400	55,450	2,344.13	1,988.21	1,326.71
49,450	49,500	1,931.03	1,504.24	795.92	52,450	52,500	2,189.26	1,747.24	1,085.74	55,450	55,500	2,346.38	1,990.24	1,328.74
49,500	49,550	1,933.12	1,506.26	797.83	52,500	52,550	2,191.49	1,749.26	1,087.76	55,500	55,550	2,348.63	1,992.26	1,330.76
49,550	49,600	1,935.21	1,508.29	799.74	52,550	52,600	2,193.72	1,751.29	1,089.79	55,550	55,600	2,350.88	1,994.29	1,332.79
49,600	49,650	1,937.30	1,510.31	801.66	52,600	52,650	2,195.95	1,753.31	1,091.81	55,600	55,650	2,353.13	1,996.31	1,334.81
49,650	49,700	1,939.39	1,512.34	803.57	52,650	52,700	2,198.18	1,755.34	1,093.84	55,650	55,700	2,355.38	1,998.34	1,336.84
49,700	49,750	1,941.48	1,514.36	805.48	52,700	52,750	2,200.41	1,757.36	1,095.86	55,700	55,750	2,357.63	2,000.36	1,338.86
49,750	49,800	1,943.57	1,516.39	807.39	52,750	52,800	2,202.64	1,759.39	1,097.89	55,750	55,800	2,359.88	2,002.39	1,340.89
49,800	49,850	1,945.66	1,518.41	809.31	52,800	52,850	2,204.87	1,761.41	1,099.91	55,800	55,850	2,362.13	2,004.41	1,342.91
49,850	49,900	1,947.75	1,520.44	811.22	52,850	52,900	2,207.10	1,763.44	1,101.94	55,850	55,900	2,364.38	2,006.44	1,344.94
49,900	49,950	1,949.84	1,522.46	813.13	52,900	52,950	2,209.33	1,765.46	1,103.96	55,900	55,950	2,366.63	2,008.46	1,346.96
49,950	50,000	1,951.93	1,524.49	815.04	52,950	53,000	2,211.56	1,767.49	1,105.99	55,950	56,000	2,368.88	2,010.49	1,348.99
<b>\$50,000</b>					<b>\$53,000</b>					<b>\$56,000</b>				
50,000	50,050	1,996.07	1,567.01	865.27	53,000	53,050	2,236.13	1,810.01	1,148.51	56,000	56,050	2,371.13	2,053.01	1,391.51
50,050	50,100	1,998.21	1,569.04	867.20	53,050	53,100	2,238.38	1,812.04	1,150.54	56,050	56,100	2,373.38	2,055.04	1,393.54
50,100	50,150	2,000.34	1,571.06	869.14	53,100	53,150	2,240.63	1,814.06	1,152.56	56,100	56,150	2,375.63	2,057.06	1,395.56
50,150	50,200	2,002.48	1,573.09	871.07	53,150	53,200	2,242.88	1,816.09	1,154.59	56,150	56,200	2,377.88	2,059.09	1,397.59
50,200	50,250	2,004.62	1,575.11	873.01	53,200	53,250	2,245.13	1,818.11	1,156.61	56,200	56,250	2,380.13	2,061.11	1,399.61
50,250	50,300	2,006.76	1,577.14	874.94	53,250	53,300	2,247.38	1,820.14	1,158.64	56,250	56,300	2,382.38	2,063.14	1,401.64
50,300	50,350	2,008.89	1,579.16	876.88	53,300	53,350	2,249.63	1,822.16	1,160.66	56,300	56,350	2,384.63	2,065.16	1,403.66
50,350	50,400	2,011.03	1,581.19	878.81	53,350	53,400	2,251.88	1,824.19	1,162.69	56,350	56,400	2,386.88	2,067.19	1,405.69
50,400	50,450	2,013.17	1,583.21	880.75	53,400	53,450	2,254.13	1,826.21	1,164.71	56,400	56,450	2,389.13	2,069.21	1,407.71
50,450	50,500	2,015.31	1,585.24	882.68	53,450	53,500	2,256.38	1,828.24	1,166.74	56,450	56,500	2,391.38	2,071.24	1,409.74
50,500	50,550	2,017.45	1,587.26	884.62	53,500	53,550	2,258.63	1,830.26	1,168.76	56,500	56,550	2,393.63	2,073.26	1,411.76
50,550	50,600	2,019.59	1,589.29	886.56	53,550	53,600	2,260.88	1,832.29	1,170.79	56,550	56,600	2,395.88	2,075.29	1,413.79
50,600	50,650	2,021.73	1,591.31	888.50	53,600	53,650	2,263.13	1,834.31	1,172.81	56,600	56,650	2,398.13	2,077.31	1,415.81
50,650	50,700	2,023.87	1,593.34	890.44	53,650	53,700	2,265.38	1,836.34	1,174.84	56,650	56,700	2,400.38	2,079.34	1,417.84
50,700	50,750	2,026.01	1,595.36	892.38	53,700	53,750	2,267.63	1,838.36	1,176.86	56,700	56,750	2,402.63	2,081.36	1,419.86
50,750	50,800	2,028.15	1,597.39	894.32	53,750	53,800	2,269.88	1,840.39	1,178.89	56,750	56,800	2,404.88	2,083.39	1,421.89
50,800	50,850	2,030.29	1,599.41	896.26	53,800	53,850	2,272.13	1,842.41	1,180.91	56,800	56,850	2,407.13	2,085.41	1,423.91
50,850	50,900	2,032.43	1,601.44	898.20	53,850	53,900	2,274.38	1,844.44	1,182.94	56,850	56,900	2,409.38	2,087.44	1,425.94
50,900	50,950	2,034.57	1,603.46	900.14	53,900	53,950	2,276.63	1,846.46	1,184.96	56,900	56,950	2,411.63	2,089.46	1,427.96
50,950	51,000	2,036.71	1,605.49	902.08	53,950	54,000	2,278.88	1,848.49	1,186.99	56,950	57,000	2,413.88	2,091.49	1,429.99

\* This column must also be used by a qualifying widow(er)

Continued on the next page

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$57,000</b>					<b>\$60,000</b>					<b>\$63,000</b>				
57,000	57,050	2,416.13	2,093.51	1,472.51	60,000	60,050	2,551.13	2,215.01	1,715.51	63,000	63,050	2,686.13	2,336.51	1,958.51
57,050	57,100	2,418.38	2,095.54	1,474.54	60,050	60,100	2,553.38	2,217.04	1,717.54	63,050	63,100	2,688.38	2,338.54	1,960.54
57,100	57,150	2,420.63	2,097.56	1,476.56	60,100	60,150	2,555.63	2,219.06	1,719.56	63,100	63,150	2,690.63	2,340.56	1,962.56
57,150	57,200	2,422.88	2,099.59	1,478.59	60,150	60,200	2,557.88	2,221.09	1,721.59	63,150	63,200	2,692.88	2,342.59	1,964.59
57,200	57,250	2,425.13	2,101.61	1,480.61	60,200	60,250	2,560.13	2,223.11	1,723.61	63,200	63,250	2,695.13	2,344.61	1,966.61
57,250	57,300	2,427.38	2,103.64	1,482.64	60,250	60,300	2,562.38	2,225.14	1,725.64	63,250	63,300	2,697.38	2,346.64	1,968.64
57,300	57,350	2,429.63	2,105.66	1,484.66	60,300	60,350	2,564.63	2,227.16	1,727.66	63,300	63,350	2,699.63	2,348.66	1,970.66
57,350	57,400	2,431.88	2,107.69	1,486.69	60,350	60,400	2,566.88	2,229.19	1,729.69	63,350	63,400	2,701.88	2,350.69	1,972.69
57,400	57,450	2,434.13	2,109.71	1,488.71	60,400	60,450	2,569.13	2,231.21	1,731.71	63,400	63,450	2,704.13	2,352.71	1,974.71
57,450	57,500	2,436.38	2,111.74	1,490.74	60,450	60,500	2,571.38	2,233.24	1,733.74	63,450	63,500	2,706.38	2,354.74	1,976.74
57,500	57,550	2,438.63	2,113.76	1,492.76	60,500	60,550	2,573.63	2,235.26	1,735.76	63,500	63,550	2,708.63	2,356.76	1,978.76
57,550	57,600	2,440.88	2,115.79	1,494.79	60,550	60,600	2,575.88	2,237.29	1,737.79	63,550	63,600	2,710.88	2,358.79	1,980.79
57,600	57,650	2,443.13	2,117.81	1,496.81	60,600	60,650	2,578.13	2,239.31	1,739.81	63,600	63,650	2,713.13	2,360.81	1,982.81
57,650	57,700	2,445.38	2,119.84	1,498.84	60,650	60,700	2,580.38	2,241.34	1,741.84	63,650	63,700	2,715.38	2,362.84	1,984.84
57,700	57,750	2,447.63	2,121.86	1,500.86	60,700	60,750	2,582.63	2,243.36	1,743.86	63,700	63,750	2,717.63	2,364.86	1,986.86
57,750	57,800	2,449.88	2,123.89	1,502.89	60,750	60,800	2,584.88	2,245.39	1,745.89	63,750	63,800	2,719.88	2,366.89	1,988.89
57,800	57,850	2,452.13	2,125.91	1,504.91	60,800	60,850	2,587.13	2,247.41	1,747.91	63,800	63,850	2,722.13	2,368.91	1,990.91
57,850	57,900	2,454.38	2,127.94	1,506.94	60,850	60,900	2,589.38	2,249.44	1,749.94	63,850	63,900	2,724.38	2,370.94	1,992.94
57,900	57,950	2,456.63	2,129.96	1,508.96	60,900	60,950	2,591.63	2,251.46	1,751.96	63,900	63,950	2,726.63	2,372.96	1,994.96
57,950	58,000	2,458.88	2,131.99	1,510.99	60,950	61,000	2,593.88	2,253.49	1,753.99	63,950	64,000	2,728.88	2,374.99	1,996.99
<b>\$58,000</b>					<b>\$61,000</b>					<b>\$64,000</b>				
58,000	58,050	2,461.13	2,134.01	1,553.51	61,000	61,050	2,596.13	2,255.51	1,796.51	64,000	64,050	2,731.13	2,377.01	2,039.51
58,050	58,100	2,463.38	2,136.04	1,555.54	61,050	61,100	2,598.38	2,257.54	1,798.54	64,050	64,100	2,733.38	2,379.04	2,041.54
58,100	58,150	2,465.63	2,138.06	1,557.56	61,100	61,150	2,600.63	2,259.56	1,800.56	64,100	64,150	2,735.63	2,381.06	2,043.56
58,150	58,200	2,467.88	2,140.09	1,559.59	61,150	61,200	2,602.88	2,261.59	1,802.59	64,150	64,200	2,737.88	2,383.09	2,045.59
58,200	58,250	2,470.13	2,142.11	1,561.61	61,200	61,250	2,605.13	2,263.61	1,804.61	64,200	64,250	2,740.13	2,385.11	2,047.61
58,250	58,300	2,472.38	2,144.14	1,563.64	61,250	61,300	2,607.38	2,265.64	1,806.64	64,250	64,300	2,742.38	2,387.14	2,049.64
58,300	58,350	2,474.63	2,146.16	1,565.66	61,300	61,350	2,609.63	2,267.66	1,808.66	64,300	64,350	2,744.63	2,389.16	2,051.66
58,350	58,400	2,476.88	2,148.19	1,567.69	61,350	61,400	2,611.88	2,269.69	1,810.69	64,350	64,400	2,746.88	2,391.19	2,053.69
58,400	58,450	2,479.13	2,150.21	1,569.71	61,400	61,450	2,614.13	2,271.71	1,812.71	64,400	64,450	2,749.13	2,393.21	2,055.71
58,450	58,500	2,481.38	2,152.24	1,571.74	61,450	61,500	2,616.38	2,273.74	1,814.74	64,450	64,500	2,751.38	2,395.24	2,057.74
58,500	58,550	2,483.63	2,154.26	1,573.76	61,500	61,550	2,618.63	2,275.76	1,816.76	64,500	64,550	2,753.63	2,397.26	2,059.76
58,550	58,600	2,485.88	2,156.29	1,575.79	61,550	61,600	2,620.88	2,277.79	1,818.79	64,550	64,600	2,755.88	2,399.29	2,061.79
58,600	58,650	2,488.13	2,158.31	1,577.81	61,600	61,650	2,623.13	2,279.81	1,820.81	64,600	64,650	2,758.13	2,401.31	2,063.81
58,650	58,700	2,490.38	2,160.34	1,579.84	61,650	61,700	2,625.38	2,281.84	1,822.84	64,650	64,700	2,760.38	2,403.34	2,065.84
58,700	58,750	2,492.63	2,162.36	1,581.86	61,700	61,750	2,627.63	2,283.86	1,824.86	64,700	64,750	2,762.63	2,405.36	2,067.86
58,750	58,800	2,494.88	2,164.39	1,583.89	61,750	61,800	2,629.88	2,285.89	1,826.89	64,750	64,800	2,764.88	2,407.39	2,069.89
58,800	58,850	2,497.13	2,166.41	1,585.91	61,800	61,850	2,632.13	2,287.91	1,828.91	64,800	64,850	2,767.13	2,409.41	2,071.91
58,850	58,900	2,499.38	2,168.44	1,587.94	61,850	61,900	2,634.38	2,289.94	1,830.94	64,850	64,900	2,769.38	2,411.44	2,073.94
58,900	58,950	2,501.63	2,170.46	1,589.96	61,900	61,950	2,636.63	2,291.96	1,832.96	64,900	64,950	2,771.63	2,413.46	2,075.96
58,950	59,000	2,503.88	2,172.49	1,591.99	61,950	62,000	2,638.88	2,293.99	1,834.99	64,950	65,000	2,773.88	2,415.49	2,077.99
<b>\$59,000</b>					<b>\$62,000</b>					<b>\$65,000</b>				
59,000	59,050	2,506.13	2,174.51	1,634.51	62,000	62,050	2,641.13	2,296.01	1,877.51	65,000	65,050	2,776.13	2,417.51	2,120.51
59,050	59,100	2,508.38	2,176.54	1,636.54	62,050	62,100	2,643.38	2,298.04	1,879.54	65,050	65,100	2,778.38	2,419.54	2,122.54
59,100	59,150	2,510.63	2,178.56	1,638.56	62,100	62,150	2,645.63	2,300.06	1,881.56	65,100	65,150	2,780.63	2,421.56	2,124.56
59,150	59,200	2,512.88	2,180.59	1,640.59	62,150	62,200	2,647.88	2,302.09	1,883.59	65,150	65,200	2,782.88	2,423.59	2,126.59
59,200	59,250	2,515.13	2,182.61	1,642.61	62,200	62,250	2,650.13	2,304.11	1,885.61	65,200	65,250	2,785.13	2,425.61	2,128.61
59,250	59,300	2,517.38	2,184.64	1,644.64	62,250	62,300	2,652.38	2,306.14	1,887.64	65,250	65,300	2,787.38	2,427.64	2,130.64
59,300	59,350	2,519.63	2,186.66	1,646.66	62,300	62,350	2,654.63	2,308.16	1,889.66	65,300	65,350	2,789.63	2,429.66	2,132.66
59,350	59,400	2,521.88	2,188.69	1,648.69	62,350	62,400	2,656.88	2,310.19	1,891.69	65,350	65,400	2,791.88	2,431.69	2,134.69
59,400	59,450	2,524.13	2,190.71	1,650.71	62,400	62,450	2,659.13	2,312.21	1,893.71	65,400	65,450	2,794.13	2,433.71	2,136.71
59,450	59,500	2,526.38	2,192.74	1,652.74	62,450	62,500	2,661.38	2,314.24	1,895.74	65,450	65,500	2,796.38	2,435.74	2,138.74
59,500	59,550	2,528.63	2,194.76	1,654.76	62,500	62,550	2,663.63	2,316.26	1,897.76	65,500	65,550	2,798.63	2,437.76	2,140.76
59,550	59,600	2,530.88	2,196.79	1,656.79	62,550	62,600	2,665.88	2,318.29	1,899.79	65,550	65,600	2,800.88	2,439.79	2,142.79
59,600	59,650	2,533.13	2,198.81	1,658.81	62,600	62,650	2,668.13	2,320.31	1,901.81	65,600	65,650	2,803.13	2,441.81	2,144.81
59,650	59,700	2,535.38	2,200.84	1,660.84	62,650	62,700	2,670.38	2,322.34	1,903.84	65,650	65,700	2,805.38	2,443.84	2,146.84
59,700	59,750	2,537.63	2,202.86	1,662.86	62,700	62,750	2,672.63	2,324.36	1,905.86	65,700	65,750	2,807.63	2,445.86	2,148.86
59,750	59,800	2,539.88	2,204.89	1,664.89	62,750	62,800	2,674.88	2,326.39	1,907.89	65,750	65,800	2,809.88	2,447.89	2,150.89
59,800	59,850	2,542.13	2,206.91	1,666.91	62,800	62,850	2,677.13	2,328.41	1,909.91	65,800	65,850	2,812.13	2,449.91	2,152.91
59,850	59,900	2,544.38	2,208.94	1,668.94	62,850	62,900	2,679.38	2,330.44	1,911.94	65,850	65,900	2,814.38	2,451.94	2,154.94
59,900	59,950	2,546.63	2,210.96	1,670.96	62,900	62,950	2,681.63	2,332.46	1,913.96	65,900	65,950	2,816.63	2,453.96	2,156.96
59,950	60,000	2,548.88	2,212.99	1,672.99	62,950	63,000	2,683.88	2,334.49	1,915.99	65,950	66,000	2,818.88	2,455.99	2,158.99

\* This column must also be used by a qualifying widow(er)

Continued on the next page

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$66,000</b>					<b>\$69,000</b>					<b>\$72,000</b>				
66,000	66,050	2,821.13	2,458.01	2,201.51	69,000	69,050	2,956.13	2,579.51	2,444.51	72,000	72,050	3,091.13	2,701.01	2,647.01
66,050	66,100	2,823.38	2,460.04	2,203.54	69,050	69,100	2,958.38	2,581.54	2,446.54	72,050	72,100	3,093.38	2,703.04	2,649.04
66,100	66,150	2,825.63	2,462.06	2,205.56	69,100	69,150	2,960.63	2,583.56	2,448.56	72,100	72,150	3,095.63	2,705.06	2,651.06
66,150	66,200	2,827.88	2,464.09	2,207.59	69,150	69,200	2,962.88	2,585.59	2,450.59	72,150	72,200	3,097.88	2,707.09	2,653.09
66,200	66,250	2,830.13	2,466.11	2,209.61	69,200	69,250	2,965.13	2,587.61	2,452.61	72,200	72,250	3,100.13	2,709.11	2,655.11
66,250	66,300	2,832.38	2,468.14	2,211.64	69,250	69,300	2,967.38	2,589.64	2,454.64	72,250	72,300	3,102.38	2,711.14	2,657.14
66,300	66,350	2,834.63	2,470.16	2,213.66	69,300	69,350	2,969.63	2,591.66	2,456.66	72,300	72,350	3,104.63	2,713.16	2,659.16
66,350	66,400	2,836.88	2,472.19	2,215.69	69,350	69,400	2,971.88	2,593.69	2,458.69	72,350	72,400	3,106.88	2,715.19	2,661.19
66,400	66,450	2,839.13	2,474.21	2,217.71	69,400	69,450	2,974.13	2,595.71	2,460.71	72,400	72,450	3,109.13	2,717.21	2,663.21
66,450	66,500	2,841.38	2,476.24	2,219.74	69,450	69,500	2,976.38	2,597.74	2,462.74	72,450	72,500	3,111.38	2,719.24	2,665.24
66,500	66,550	2,843.63	2,478.26	2,221.76	69,500	69,550	2,978.63	2,599.76	2,464.76	72,500	72,550	3,113.63	2,721.26	2,667.26
66,550	66,600	2,845.88	2,480.29	2,223.79	69,550	69,600	2,980.88	2,601.79	2,466.79	72,550	72,600	3,115.88	2,723.29	2,669.29
66,600	66,650	2,848.13	2,482.31	2,225.81	69,600	69,650	2,983.13	2,603.81	2,468.81	72,600	72,650	3,118.13	2,725.31	2,671.31
66,650	66,700	2,850.38	2,484.34	2,227.84	69,650	69,700	2,985.38	2,605.84	2,470.84	72,650	72,700	3,120.38	2,727.34	2,673.34
66,700	66,750	2,852.63	2,486.36	2,229.86	69,700	69,750	2,987.63	2,607.86	2,472.86	72,700	72,750	3,122.63	2,729.36	2,675.36
66,750	66,800	2,854.88	2,488.39	2,231.89	69,750	69,800	2,989.88	2,609.89	2,474.89	72,750	72,800	3,124.88	2,731.39	2,677.39
66,800	66,850	2,857.13	2,490.41	2,233.91	69,800	69,850	2,992.13	2,611.91	2,476.91	72,800	72,850	3,127.13	2,733.41	2,679.41
66,850	66,900	2,859.38	2,492.44	2,235.94	69,850	69,900	2,994.38	2,613.94	2,478.94	72,850	72,900	3,129.38	2,735.44	2,681.44
66,900	66,950	2,861.63	2,494.46	2,237.96	69,900	69,950	2,996.63	2,615.96	2,480.96	72,900	72,950	3,131.63	2,737.46	2,683.46
66,950	67,000	2,863.88	2,496.49	2,239.99	69,950	70,000	2,998.88	2,617.99	2,482.99	72,950	73,000	3,133.88	2,739.49	2,685.49
<b>\$67,000</b>					<b>\$70,000</b>					<b>\$73,000</b>				
67,000	67,050	2,866.13	2,498.51	2,282.51	70,000	70,050	3,001.13	2,620.01	2,525.51	73,000	73,050	3,136.13	2,741.51	2,687.51
67,050	67,100	2,868.38	2,500.54	2,284.54	70,050	70,100	3,003.38	2,622.04	2,527.54	73,050	73,100	3,138.38	2,743.54	2,689.54
67,100	67,150	2,870.63	2,502.56	2,286.56	70,100	70,150	3,005.63	2,624.06	2,529.56	73,100	73,150	3,140.63	2,745.56	2,691.56
67,150	67,200	2,872.88	2,504.59	2,288.59	70,150	70,200	3,007.88	2,626.09	2,531.59	73,150	73,200	3,142.88	2,747.59	2,693.59
67,200	67,250	2,875.13	2,506.61	2,290.61	70,200	70,250	3,010.13	2,628.11	2,533.61	73,200	73,250	3,145.13	2,749.61	2,695.61
67,250	67,300	2,877.38	2,508.64	2,292.64	70,250	70,300	3,012.38	2,630.14	2,535.64	73,250	73,300	3,147.38	2,751.64	2,697.64
67,300	67,350	2,879.63	2,510.66	2,294.66	70,300	70,350	3,014.63	2,632.16	2,537.66	73,300	73,350	3,149.63	2,753.66	2,699.66
67,350	67,400	2,881.88	2,512.69	2,296.69	70,350	70,400	3,016.88	2,634.19	2,539.69	73,350	73,400	3,151.88	2,755.69	2,701.69
67,400	67,450	2,884.13	2,514.71	2,298.71	70,400	70,450	3,019.13	2,636.21	2,541.71	73,400	73,450	3,154.13	2,757.71	2,703.71
67,450	67,500	2,886.38	2,516.74	2,300.74	70,450	70,500	3,021.38	2,638.24	2,543.74	73,450	73,500	3,156.38	2,759.74	2,705.74
67,500	67,550	2,888.63	2,518.76	2,302.76	70,500	70,550	3,023.63	2,640.26	2,545.76	73,500	73,550	3,158.63	2,761.76	2,707.76
67,550	67,600	2,890.88	2,520.79	2,304.79	70,550	70,600	3,025.88	2,642.29	2,547.79	73,550	73,600	3,160.88	2,763.79	2,709.79
67,600	67,650	2,893.13	2,522.81	2,306.81	70,600	70,650	3,028.13	2,644.31	2,549.81	73,600	73,650	3,163.13	2,765.81	2,711.81
67,650	67,700	2,895.38	2,524.84	2,308.84	70,650	70,700	3,030.38	2,646.34	2,551.84	73,650	73,700	3,165.38	2,767.84	2,713.84
67,700	67,750	2,897.63	2,526.86	2,310.86	70,700	70,750	3,032.63	2,648.36	2,553.86	73,700	73,750	3,167.63	2,769.86	2,715.86
67,750	67,800	2,899.88	2,528.89	2,312.89	70,750	70,800	3,034.88	2,650.39	2,555.89	73,750	73,800	3,169.88	2,771.89	2,717.89
67,800	67,850	2,902.13	2,530.91	2,314.91	70,800	70,850	3,037.13	2,652.41	2,557.91	73,800	73,850	3,172.13	2,773.91	2,719.91
67,850	67,900	2,904.38	2,532.94	2,316.94	70,850	70,900	3,039.38	2,654.44	2,559.94	73,850	73,900	3,174.38	2,775.94	2,721.94
67,900	67,950	2,906.63	2,534.96	2,318.96	70,900	70,950	3,041.63	2,656.46	2,561.96	73,900	73,950	3,176.63	2,777.96	2,723.96
67,950	68,000	2,908.88	2,536.99	2,320.99	70,950	71,000	3,043.88	2,658.49	2,563.99	73,950	74,000	3,178.88	2,779.99	2,725.99
<b>\$68,000</b>					<b>\$71,000</b>					<b>\$74,000</b>				
68,000	68,050	2,911.13	2,539.01	2,363.51	71,000	71,050	3,046.13	2,660.51	2,606.51	74,000	74,050	3,181.13	2,812.92	2,728.01
68,050	68,100	2,913.38	2,541.04	2,365.54	71,050	71,100	3,048.38	2,662.54	2,608.54	74,050	74,100	3,183.38	2,814.97	2,730.04
68,100	68,150	2,915.63	2,543.06	2,367.56	71,100	71,150	3,050.63	2,664.56	2,610.56	74,100	74,150	3,185.63	2,817.02	2,732.06
68,150	68,200	2,917.88	2,545.09	2,369.59	71,150	71,200	3,052.88	2,666.59	2,612.59	74,150	74,200	3,187.88	2,819.07	2,734.09
68,200	68,250	2,920.13	2,547.11	2,371.61	71,200	71,250	3,055.13	2,668.61	2,614.61	74,200	74,250	3,190.13	2,821.11	2,736.11
68,250	68,300	2,922.38	2,549.14	2,373.64	71,250	71,300	3,057.38	2,670.64	2,616.64	74,250	74,300	3,192.38	2,823.16	2,738.14
68,300	68,350	2,924.63	2,551.16	2,375.66	71,300	71,350	3,059.63	2,672.66	2,618.66	74,300	74,350	3,194.63	2,825.21	2,740.16
68,350	68,400	2,926.88	2,553.19	2,377.69	71,350	71,400	3,061.88	2,674.69	2,620.69	74,350	74,400	3,196.88	2,827.26	2,742.19
68,400	68,450	2,929.13	2,555.21	2,379.71	71,400	71,450	3,064.13	2,676.71	2,622.71	74,400	74,450	3,199.13	2,829.30	2,744.21
68,450	68,500	2,931.38	2,557.24	2,381.74	71,450	71,500	3,066.38	2,678.74	2,624.74	74,450	74,500	3,201.38	2,831.35	2,746.24
68,500	68,550	2,933.63	2,559.26	2,383.76	71,500	71,550	3,068.63	2,680.76	2,626.76	74,500	74,550	3,203.63	2,864.54	2,748.26
68,550	68,600	2,935.88	2,561.29	2,385.79	71,550	71,600	3,070.88	2,682.79	2,628.79	74,550	74,600	3,205.88	2,866.61	2,750.29
68,600	68,650	2,938.13	2,563.31	2,387.81	71,600	71,650	3,073.13	2,684.81	2,630.81	74,600	74,650	3,208.13	2,868.68	2,752.31
68,650	68,700	2,940.38	2,565.34	2,389.84	71,650	71,700	3,075.38	2,686.84	2,632.84	74,650	74,700	3,210.38	2,870.75	2,754.34
68,700	68,750	2,942.63	2,567.36	2,391.86	71,700	71,750	3,077.63	2,688.86	2,634.86	74,700	74,750	3,212.63	2,872.82	2,756.36
68,750	68,800	2,944.88	2,569.39	2,393.89	71,750	71,800	3,079.88	2,690.89	2,636.89	74,750	74,800	3,214.88	2,874.89	2,758.39
68,800	68,850	2,947.13	2,571.41	2,395.91	71,800	71,850	3,082.13	2,692.91	2,638.91	74,800	74,850	3,217.13	2,876.96	2,760.41
68,850	68,900	2,949.38	2,573.44	2,397.94	71,850	71,900	3,084.38	2,694.94	2,640.94	74,850	74,900	3,219.38	2,879.03	2,762.44
68,900	68,950	2,951.63	2,575.46	2,399.96	71,900	71,950	3,086.63	2,696.96	2,642.96	74,900	74,950	3,221.63	2,881.10	2,764.46
68,950	69,000	2,953.88	2,577.49	2,401.99	71,950	72,000	3,088.88	2,698.99	2,644.99	74,950	75,000	3,223.88	2,883.17	2,766.49

\* This column must also be used by a qualifying widow(er)

Continued on the next page

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$75,000</b>					<b>\$78,000</b>					<b>\$81,000</b>				
75,000	75,050	3,226.13	2,916.60	2,768.51	78,000	78,050	3,361.13	3,238.41	2,890.01	81,000	81,050	3,496.13	3,406.13	3,011.51
75,050	75,100	3,228.38	2,918.69	2,770.54	78,050	78,100	3,363.38	3,240.64	2,892.04	81,050	81,100	3,498.38	3,408.38	3,013.54
75,100	75,150	3,230.63	2,920.78	2,772.56	78,100	78,150	3,365.63	3,242.87	2,894.06	81,100	81,150	3,500.63	3,410.63	3,015.56
75,150	75,200	3,232.88	2,922.87	2,774.59	78,150	78,200	3,367.88	3,245.10	2,896.09	81,150	81,200	3,502.88	3,412.88	3,017.59
75,200	75,250	3,235.13	2,924.97	2,776.61	78,200	78,250	3,370.13	3,247.32	2,898.11	81,200	81,250	3,505.13	3,415.13	3,019.61
75,250	75,300	3,237.38	2,927.06	2,778.64	78,250	78,300	3,372.38	3,249.55	2,900.14	81,250	81,300	3,507.38	3,417.38	3,021.64
75,300	75,350	3,239.63	2,929.15	2,780.66	78,300	78,350	3,374.63	3,251.78	2,902.16	81,300	81,350	3,509.63	3,419.63	3,023.66
75,350	75,400	3,241.88	2,931.24	2,782.69	78,350	78,400	3,376.88	3,254.01	2,904.19	81,350	81,400	3,511.88	3,421.88	3,025.69
75,400	75,450	3,244.13	2,933.34	2,784.71	78,400	78,450	3,379.13	3,256.23	2,906.21	81,400	81,450	3,514.13	3,424.13	3,027.71
75,450	75,500	3,246.38	2,935.43	2,786.74	78,450	78,500	3,381.38	3,258.46	2,908.24	81,450	81,500	3,516.38	3,426.38	3,029.74
75,500	75,550	3,248.63	2,969.11	2,788.76	78,500	78,550	3,383.63	3,293.63	2,910.26	81,500	81,550	3,518.63	3,428.63	3,031.76
75,550	75,600	3,250.88	2,971.22	2,790.79	78,550	78,600	3,385.88	3,295.88	2,912.29	81,550	81,600	3,520.88	3,430.88	3,033.79
75,600	75,650	3,253.13	2,973.34	2,792.81	78,600	78,650	3,388.13	3,298.13	2,914.31	81,600	81,650	3,523.13	3,433.13	3,035.81
75,650	75,700	3,255.38	2,975.45	2,794.84	78,650	78,700	3,390.38	3,300.38	2,916.34	81,650	81,700	3,525.38	3,435.38	3,037.84
75,700	75,750	3,257.63	2,977.57	2,796.86	78,700	78,750	3,392.63	3,302.63	2,918.36	81,700	81,750	3,527.63	3,437.63	3,039.86
75,750	75,800	3,259.88	2,979.68	2,798.89	78,750	78,800	3,394.88	3,304.88	2,920.39	81,750	81,800	3,529.88	3,439.88	3,041.89
75,800	75,850	3,262.13	2,981.80	2,800.91	78,800	78,850	3,397.13	3,307.13	2,922.41	81,800	81,850	3,532.13	3,442.13	3,043.91
75,850	75,900	3,264.38	2,983.91	2,802.94	78,850	78,900	3,399.38	3,309.38	2,924.44	81,850	81,900	3,534.38	3,444.38	3,045.94
75,900	75,950	3,266.63	2,986.03	2,804.96	78,900	78,950	3,401.63	3,311.63	2,926.46	81,900	81,950	3,536.63	3,446.63	3,047.96
75,950	76,000	3,268.88	2,988.14	2,806.99	78,950	79,000	3,403.88	3,313.88	2,928.49	81,950	82,000	3,538.88	3,448.88	3,049.99
<b>\$76,000</b>					<b>\$79,000</b>					<b>\$82,000</b>				
76,000	76,050	3,271.13	3,022.07	2,809.01	79,000	79,050	3,406.13	3,316.13	2,930.51	82,000	82,050	3,541.13	3,451.13	3,052.01
76,050	76,100	3,273.38	3,024.21	2,811.04	79,050	79,100	3,408.38	3,318.38	2,932.54	82,050	82,100	3,543.38	3,453.38	3,054.04
76,100	76,150	3,275.63	3,026.34	2,813.06	79,100	79,150	3,410.63	3,320.63	2,934.56	82,100	82,150	3,545.63	3,455.63	3,056.06
76,150	76,200	3,277.88	3,028.48	2,815.09	79,150	79,200	3,412.88	3,322.88	2,936.59	82,150	82,200	3,547.88	3,457.88	3,058.09
76,200	76,250	3,280.13	3,030.62	2,817.11	79,200	79,250	3,415.13	3,325.13	2,938.61	82,200	82,250	3,550.13	3,460.13	3,060.11
76,250	76,300	3,282.38	3,032.76	2,819.14	79,250	79,300	3,417.38	3,327.38	2,940.64	82,250	82,300	3,552.38	3,462.38	3,062.14
76,300	76,350	3,284.63	3,034.89	2,821.16	79,300	79,350	3,419.63	3,329.63	2,942.66	82,300	82,350	3,554.63	3,464.63	3,064.16
76,350	76,400	3,286.88	3,037.03	2,823.19	79,350	79,400	3,421.88	3,331.88	2,944.69	82,350	82,400	3,556.88	3,466.88	3,066.19
76,400	76,450	3,289.13	3,039.17	2,825.21	79,400	79,450	3,424.13	3,334.13	2,946.71	82,400	82,450	3,559.13	3,469.13	3,068.21
76,450	76,500	3,291.38	3,041.31	2,827.24	79,450	79,500	3,426.38	3,336.38	2,948.74	82,450	82,500	3,561.38	3,471.38	3,070.24
76,500	76,550	3,293.63	3,075.48	2,829.26	79,500	79,550	3,428.63	3,338.63	2,950.76	82,500	82,550	3,563.63	3,473.63	3,072.26
76,550	76,600	3,295.88	3,077.64	2,831.29	79,550	79,600	3,430.88	3,340.88	2,952.79	82,550	82,600	3,565.88	3,475.88	3,074.29
76,600	76,650	3,298.13	3,079.80	2,833.31	79,600	79,650	3,433.13	3,343.13	2,954.81	82,600	82,650	3,568.13	3,478.13	3,076.31
76,650	76,700	3,300.38	3,081.96	2,835.34	79,650	79,700	3,435.38	3,345.38	2,956.84	82,650	82,700	3,570.38	3,480.38	3,078.34
76,700	76,750	3,302.63	3,084.12	2,837.36	79,700	79,750	3,437.63	3,347.63	2,958.86	82,700	82,750	3,572.63	3,482.63	3,080.36
76,750	76,800	3,304.88	3,086.28	2,839.39	79,750	79,800	3,439.88	3,349.88	2,960.89	82,750	82,800	3,574.88	3,484.88	3,082.39
76,800	76,850	3,307.13	3,088.44	2,841.41	79,800	79,850	3,442.13	3,352.13	2,962.91	82,800	82,850	3,577.13	3,487.13	3,084.41
76,850	76,900	3,309.38	3,090.60	2,843.44	79,850	79,900	3,444.38	3,354.38	2,964.94	82,850	82,900	3,579.38	3,489.38	3,086.44
76,900	76,950	3,311.63	3,092.76	2,845.46	79,900	79,950	3,446.63	3,356.63	2,966.96	82,900	82,950	3,581.63	3,491.63	3,088.46
76,950	77,000	3,313.88	3,094.92	2,847.49	79,950	80,000	3,448.88	3,358.88	2,968.99	82,950	83,000	3,583.88	3,493.88	3,090.49
<b>\$77,000</b>					<b>\$80,000</b>					<b>\$83,000</b>				
77,000	77,050	3,316.13	3,129.34	2,849.51	80,000	80,050	3,451.13	3,361.13	2,971.01	83,000	83,050	3,586.13	3,496.13	3,092.51
77,050	77,100	3,318.38	3,131.52	2,851.54	80,050	80,100	3,453.38	3,363.38	2,973.04	83,050	83,100	3,588.38	3,498.38	3,094.54
77,100	77,150	3,320.63	3,133.71	2,853.56	80,100	80,150	3,455.63	3,365.63	2,975.06	83,100	83,150	3,590.63	3,500.63	3,096.56
77,150	77,200	3,322.88	3,135.89	2,855.59	80,150	80,200	3,457.88	3,367.88	2,977.09	83,150	83,200	3,592.88	3,502.88	3,098.59
77,200	77,250	3,325.13	3,138.07	2,857.61	80,200	80,250	3,460.13	3,370.13	2,979.11	83,200	83,250	3,595.13	3,505.13	3,100.61
77,250	77,300	3,327.38	3,140.25	2,859.64	80,250	80,300	3,462.38	3,372.38	2,981.14	83,250	83,300	3,597.38	3,507.38	3,102.64
77,300	77,350	3,329.63	3,142.44	2,861.66	80,300	80,350	3,464.63	3,374.63	2,983.16	83,300	83,350	3,599.63	3,509.63	3,104.66
77,350	77,400	3,331.88	3,144.62	2,863.69	80,350	80,400	3,466.88	3,376.88	2,985.19	83,350	83,400	3,601.88	3,511.88	3,106.69
77,400	77,450	3,334.13	3,146.80	2,865.71	80,400	80,450	3,469.13	3,379.13	2,987.21	83,400	83,450	3,604.13	3,514.13	3,108.71
77,450	77,500	3,336.38	3,148.98	2,867.74	80,450	80,500	3,471.38	3,381.38	2,989.24	83,450	83,500	3,606.38	3,516.38	3,110.74
77,500	77,550	3,338.63	3,183.65	2,869.76	80,500	80,550	3,473.63	3,383.63	2,991.26	83,500	83,550	3,608.63	3,518.63	3,112.76
77,550	77,600	3,340.88	3,185.86	2,871.79	80,550	80,600	3,475.88	3,385.88	2,993.29	83,550	83,600	3,610.88	3,520.88	3,114.79
77,600	77,650	3,343.13	3,188.06	2,873.81	80,600	80,650	3,478.13	3,388.13	2,995.31	83,600	83,650	3,613.13	3,523.13	3,116.81
77,650	77,700	3,345.38	3,190.27	2,875.84	80,650	80,700	3,480.38	3,390.38	2,997.34	83,650	83,700	3,615.38	3,525.38	3,118.84
77,700	77,750	3,347.63	3,192.47	2,877.86	80,700	80,750	3,482.63	3,392.63	2,999.36	83,700	83,750	3,617.63	3,527.63	3,120.86
77,750	77,800	3,349.88	3,194.68	2,879.89	80,750	80,800	3,484.88	3,394.88	3,001.39	83,750	83,800	3,619.88	3,529.88	3,122.89
77,800	77,850	3,352.13	3,196.88	2,881.91	80,800	80,850	3,487.13	3,397.13	3,003.41	83,800	83,850	3,622.13	3,532.13	3,124.91
77,850	77,900	3,354.38	3,199.09	2,883.94	80,850	80,900	3,489.38	3,399.38	3,005.44	83,850	83,900	3,624.38	3,534.38	3,126.94
77,900	77,950	3,356.63	3,201.29	2,885.96	80,900	80,950	3,491.63	3,401.63	3,007.46	83,900	83,950	3,626.63	3,536.63	3,128.96
77,950	78,000	3,358.88	3,203.50	2,887.99	80,950	81,000	3,493.88	3,403.88	3,009.49	83,950	84,000	3,628.88	3,538.88	3,130.99

\* This column must also be used by a qualifying widow(er)

Continued on the next page

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$84,000</b>					<b>\$87,000</b>					<b>\$90,000</b>				
84,000	84,050	3,631.13	3,541.13	3,133.01	87,000	87,050	3,766.13	3,676.13	3,254.51	90,000	90,050	3,901.13	3,811.13	3,376.01
84,050	84,100	3,633.38	3,543.38	3,135.04	87,050	87,100	3,768.38	3,678.38	3,256.54	90,050	90,100	3,903.38	3,813.38	3,378.04
84,100	84,150	3,635.63	3,545.63	3,137.06	87,100	87,150	3,770.63	3,680.63	3,258.56	90,100	90,150	3,905.63	3,815.63	3,380.06
84,150	84,200	3,637.88	3,547.88	3,139.09	87,150	87,200	3,772.88	3,682.88	3,260.59	90,150	90,200	3,907.88	3,817.88	3,382.09
84,200	84,250	3,640.13	3,550.13	3,141.11	87,200	87,250	3,775.13	3,685.13	3,262.61	90,200	90,250	3,910.13	3,820.13	3,384.11
84,250	84,300	3,642.38	3,552.38	3,143.14	87,250	87,300	3,777.38	3,687.38	3,264.64	90,250	90,300	3,912.38	3,822.38	3,386.14
84,300	84,350	3,644.63	3,554.63	3,145.16	87,300	87,350	3,779.63	3,689.63	3,266.66	90,300	90,350	3,914.63	3,824.63	3,388.16
84,350	84,400	3,646.88	3,556.88	3,147.19	87,350	87,400	3,781.88	3,691.88	3,268.69	90,350	90,400	3,916.88	3,826.88	3,390.19
84,400	84,450	3,649.13	3,559.13	3,149.21	87,400	87,450	3,784.13	3,694.13	3,270.71	90,400	90,450	3,919.13	3,829.13	3,392.21
84,450	84,500	3,651.38	3,561.38	3,151.24	87,450	87,500	3,786.38	3,696.38	3,272.74	90,450	90,500	3,921.38	3,831.38	3,394.24
84,500	84,550	3,653.63	3,563.63	3,153.26	87,500	87,550	3,788.63	3,698.63	3,274.76	90,500	90,550	3,923.63	3,833.63	3,396.26
84,550	84,600	3,655.88	3,565.88	3,155.29	87,550	87,600	3,790.88	3,700.88	3,276.79	90,550	90,600	3,925.88	3,835.88	3,398.29
84,600	84,650	3,658.13	3,568.13	3,157.31	87,600	87,650	3,793.13	3,703.13	3,278.81	90,600	90,650	3,928.13	3,838.13	3,400.31
84,650	84,700	3,660.38	3,570.38	3,159.34	87,650	87,700	3,795.38	3,705.38	3,280.84	90,650	90,700	3,930.38	3,840.38	3,402.34
84,700	84,750	3,662.63	3,572.63	3,161.36	87,700	87,750	3,797.63	3,707.63	3,282.86	90,700	90,750	3,932.63	3,842.63	3,404.36
84,750	84,800	3,664.88	3,574.88	3,163.39	87,750	87,800	3,799.88	3,709.88	3,284.89	90,750	90,800	3,934.88	3,844.88	3,406.39
84,800	84,850	3,667.13	3,577.13	3,165.41	87,800	87,850	3,802.13	3,712.13	3,286.91	90,800	90,850	3,937.13	3,847.13	3,408.41
84,850	84,900	3,669.38	3,579.38	3,167.44	87,850	87,900	3,804.38	3,714.38	3,288.94	90,850	90,900	3,939.38	3,849.38	3,410.44
84,900	84,950	3,671.63	3,581.63	3,169.46	87,900	87,950	3,806.63	3,716.63	3,290.96	90,900	90,950	3,941.63	3,851.63	3,412.46
84,950	85,000	3,673.88	3,583.88	3,171.49	87,950	88,000	3,808.88	3,718.88	3,292.99	90,950	91,000	3,943.88	3,853.88	3,414.49
<b>\$85,000</b>					<b>\$88,000</b>					<b>\$91,000</b>				
85,000	85,050	3,676.13	3,586.13	3,173.51	88,000	88,050	3,811.13	3,721.13	3,295.01	91,000	91,050	3,946.13	3,856.13	3,416.51
85,050	85,100	3,678.38	3,588.38	3,175.54	88,050	88,100	3,813.38	3,723.38	3,297.04	91,050	91,100	3,948.38	3,858.38	3,418.54
85,100	85,150	3,680.63	3,590.63	3,177.56	88,100	88,150	3,815.63	3,725.63	3,299.06	91,100	91,150	3,950.63	3,860.63	3,420.56
85,150	85,200	3,682.88	3,592.88	3,179.59	88,150	88,200	3,817.88	3,727.88	3,301.09	91,150	91,200	3,952.88	3,862.88	3,422.59
85,200	85,250	3,685.13	3,595.13	3,181.61	88,200	88,250	3,820.13	3,730.13	3,303.11	91,200	91,250	3,955.13	3,865.13	3,424.61
85,250	85,300	3,687.38	3,597.38	3,183.64	88,250	88,300	3,822.38	3,732.38	3,305.14	91,250	91,300	3,957.38	3,867.38	3,426.64
85,300	85,350	3,689.63	3,599.63	3,185.66	88,300	88,350	3,824.63	3,734.63	3,307.16	91,300	91,350	3,959.63	3,869.63	3,428.66
85,350	85,400	3,691.88	3,601.88	3,187.69	88,350	88,400	3,826.88	3,736.88	3,309.19	91,350	91,400	3,961.88	3,871.88	3,430.69
85,400	85,450	3,694.13	3,604.13	3,189.71	88,400	88,450	3,829.13	3,739.13	3,311.21	91,400	91,450	3,964.13	3,874.13	3,432.71
85,450	85,500	3,696.38	3,606.38	3,191.74	88,450	88,500	3,831.38	3,741.38	3,313.24	91,450	91,500	3,966.38	3,876.38	3,434.74
85,500	85,550	3,698.63	3,608.63	3,193.76	88,500	88,550	3,833.63	3,743.63	3,315.26	91,500	91,550	3,968.63	3,878.63	3,436.76
85,550	85,600	3,700.88	3,610.88	3,195.79	88,550	88,600	3,835.88	3,745.88	3,317.29	91,550	91,600	3,970.88	3,880.88	3,438.79
85,600	85,650	3,703.13	3,613.13	3,197.81	88,600	88,650	3,838.13	3,748.13	3,319.31	91,600	91,650	3,973.13	3,883.13	3,440.81
85,650	85,700	3,705.38	3,615.38	3,199.84	88,650	88,700	3,840.38	3,750.38	3,321.34	91,650	91,700	3,975.38	3,885.38	3,442.84
85,700	85,750	3,707.63	3,617.63	3,201.86	88,700	88,750	3,842.63	3,752.63	3,323.36	91,700	91,750	3,977.63	3,887.63	3,444.86
85,750	85,800	3,709.88	3,619.88	3,203.89	88,750	88,800	3,844.88	3,754.88	3,325.39	91,750	91,800	3,979.88	3,889.88	3,446.89
85,800	85,850	3,712.13	3,622.13	3,205.91	88,800	88,850	3,847.13	3,757.13	3,327.41	91,800	91,850	3,982.13	3,892.13	3,448.91
85,850	85,900	3,714.38	3,624.38	3,207.94	88,850	88,900	3,849.38	3,759.38	3,329.44	91,850	91,900	3,984.38	3,894.38	3,450.94
85,900	85,950	3,716.63	3,626.63	3,209.96	88,900	88,950	3,851.63	3,761.63	3,331.46	91,900	91,950	3,986.63	3,896.63	3,452.96
85,950	86,000	3,718.88	3,628.88	3,211.99	88,950	89,000	3,853.88	3,763.88	3,333.49	91,950	92,000	3,988.88	3,898.88	3,454.99
<b>\$86,000</b>					<b>\$89,000</b>					<b>\$92,000</b>				
86,000	86,050	3,721.13	3,631.13	3,214.01	89,000	89,050	3,856.13	3,766.13	3,335.51	92,000	92,050	3,991.13	3,901.13	3,457.01
86,050	86,100	3,723.38	3,633.38	3,216.04	89,050	89,100	3,858.38	3,768.38	3,337.54	92,050	92,100	3,993.38	3,903.38	3,459.04
86,100	86,150	3,725.63	3,635.63	3,218.06	89,100	89,150	3,860.63	3,770.63	3,339.56	92,100	92,150	3,995.63	3,905.63	3,461.06
86,150	86,200	3,727.88	3,637.88	3,220.09	89,150	89,200	3,862.88	3,772.88	3,341.59	92,150	92,200	3,997.88	3,907.88	3,463.09
86,200	86,250	3,730.13	3,640.13	3,222.11	89,200	89,250	3,865.13	3,775.13	3,343.61	92,200	92,250	4,000.13	3,910.13	3,465.11
86,250	86,300	3,732.38	3,642.38	3,224.14	89,250	89,300	3,867.38	3,777.38	3,345.64	92,250	92,300	4,002.38	3,912.38	3,467.14
86,300	86,350	3,734.63	3,644.63	3,226.16	89,300	89,350	3,869.63	3,779.63	3,347.66	92,300	92,350	4,004.63	3,914.63	3,469.16
86,350	86,400	3,736.88	3,646.88	3,228.19	89,350	89,400	3,871.88	3,781.88	3,349.69	92,350	92,400	4,006.88	3,916.88	3,471.19
86,400	86,450	3,739.13	3,649.13	3,230.21	89,400	89,450	3,874.13	3,784.13	3,351.71	92,400	92,450	4,009.13	3,919.13	3,473.21
86,450	86,500	3,741.38	3,651.38	3,232.24	89,450	89,500	3,876.38	3,786.38	3,353.74	92,450	92,500	4,011.38	3,921.38	3,475.24
86,500	86,550	3,743.63	3,653.63	3,234.26	89,500	89,550	3,878.63	3,788.63	3,355.76	92,500	92,550	4,013.63	3,923.63	3,477.26
86,550	86,600	3,745.88	3,655.88	3,236.29	89,550	89,600	3,880.88	3,790.88	3,357.79	92,550	92,600	4,015.88	3,925.88	3,479.29
86,600	86,650	3,748.13	3,658.13	3,238.31	89,600	89,650	3,883.13	3,793.13	3,359.81	92,600	92,650	4,018.13	3,928.13	3,481.31
86,650	86,700	3,750.38	3,660.38	3,240.34	89,650	89,700	3,885.38	3,795.38	3,361.84	92,650	92,700	4,020.38	3,930.38	3,483.34
86,700	86,750	3,752.63	3,662.63	3,242.36	89,700	89,750	3,887.63	3,797.63	3,363.86	92,700	92,750	4,022.63	3,932.63	3,485.36
86,750	86,800	3,754.88	3,664.88	3,244.39	89,750	89,800	3,889.88	3,799.88	3,365.89	92,750	92,800	4,024.88	3,934.88	3,487.39
86,800	86,850	3,757.13	3,667.13	3,246.41	89,800	89,850	3,892.13	3,802.13	3,367.91	92,800	92,850	4,027.13	3,937.13	3,489.41
86,850	86,900	3,759.38	3,669.38	3,248.44	89,850	89,900	3,894.38	3,804.38	3,369.94	92,850	92,900	4,029.38	3,939.38	3,491.44
86,900	86,950	3,761.63	3,671.63	3,250.46	89,900	89,950	3,896.63	3,806.63	3,371.96	92,900	92,950	4,031.63	3,941.63	3,493.46
86,950	87,000	3,763.88	3,673.88	3,252.49	89,950	90,000	3,898.88	3,808.88	3,373.99	92,950	93,000	4,033.88	3,943.88	3,495.49

\* This column must also be used by a qualifying widow(er)

Continued on the next page

**1999 CONNECTICUT INCOME TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....			If CT AGI is ....**		And you are ....		
More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>\$93,000</b>					<b>\$96,000</b>					<b>\$99,000</b>				
93,000	93,050	4,036.13	3,946.13	3,497.51	96,000	96,050	4,171.13	4,081.13	3,659.22	99,000	99,050	4,306.13	4,216.13	4,031.44
93,050	93,100	4,038.38	3,948.38	3,499.54	96,050	96,100	4,173.38	4,083.38	3,661.27	99,050	99,100	4,308.38	4,218.38	4,033.62
93,100	93,150	4,040.63	3,950.63	3,501.56	96,100	96,150	4,175.63	4,085.63	3,663.32	99,100	99,150	4,310.63	4,220.63	4,035.81
93,150	93,200	4,042.88	3,952.88	3,503.59	96,150	96,200	4,177.88	4,087.88	3,665.37	99,150	99,200	4,312.88	4,222.88	4,037.99
93,200	93,250	4,045.13	3,955.13	3,505.61	96,200	96,250	4,180.13	4,090.13	3,667.41	99,200	99,250	4,315.13	4,225.13	4,040.17
93,250	93,300	4,047.38	3,957.38	3,507.64	96,250	96,300	4,182.38	4,092.38	3,669.46	99,250	99,300	4,317.38	4,227.38	4,042.35
93,300	93,350	4,049.63	3,959.63	3,509.66	96,300	96,350	4,184.63	4,094.63	3,671.51	99,300	99,350	4,319.63	4,229.63	4,044.54
93,350	93,400	4,051.88	3,961.88	3,511.69	96,350	96,400	4,186.88	4,096.88	3,673.56	99,350	99,400	4,321.88	4,231.88	4,046.72
93,400	93,450	4,054.13	3,964.13	3,513.71	96,400	96,450	4,189.13	4,099.13	3,675.60	99,400	99,450	4,324.13	4,234.13	4,048.90
93,450	93,500	4,056.38	3,966.38	3,515.74	96,450	96,500	4,191.38	4,101.38	3,677.65	99,450	99,500	4,326.38	4,236.38	4,051.08
93,500	93,550	4,058.63	3,968.63	3,517.76	96,500	96,550	4,193.63	4,103.63	3,720.14	99,500	99,550	4,328.63	4,238.63	4,053.26
93,550	93,600	4,060.88	3,970.88	3,519.79	96,550	96,600	4,195.88	4,105.88	3,722.21	99,550	99,600	4,330.88	4,240.88	4,055.44
93,600	93,650	4,063.13	3,973.13	3,521.81	96,600	96,650	4,198.13	4,108.13	3,724.28	99,600	99,650	4,333.13	4,243.13	4,057.62
93,650	93,700	4,065.38	3,975.38	3,523.84	96,650	96,700	4,200.38	4,110.38	3,726.35	99,650	99,700	4,335.38	4,245.38	4,101.67
93,700	93,750	4,067.63	3,977.63	3,525.86	96,700	96,750	4,202.63	4,112.63	3,728.42	99,700	99,750	4,337.63	4,247.63	4,103.87
93,750	93,800	4,069.88	3,979.88	3,527.89	96,750	96,800	4,204.88	4,114.88	3,730.49	99,750	99,800	4,339.88	4,249.88	4,106.08
93,800	93,850	4,072.13	3,982.13	3,529.91	96,800	96,850	4,207.13	4,117.13	3,732.56	99,800	99,850	4,342.13	4,252.13	4,108.28
93,850	93,900	4,074.38	3,984.38	3,531.94	96,850	96,900	4,209.38	4,119.38	3,734.63	99,850	99,900	4,344.38	4,254.38	4,110.49
93,900	93,950	4,076.63	3,986.63	3,533.96	96,900	96,950	4,211.63	4,121.63	3,736.70	99,900	99,950	4,346.63	4,256.63	4,112.69
93,950	94,000	4,078.88	3,988.88	3,535.99	96,950	97,000	4,213.88	4,123.88	3,738.77	99,950	100,000	4,348.88	4,258.88	4,114.90
<b>\$94,000</b>					<b>\$97,000</b>					<b>\$100,000</b>				
94,000	94,050	4,081.13	3,991.13	3,538.01	97,000	97,050	4,216.13	4,126.13	3,781.50	100,000	100,050	4,351.13	4,261.13	4,159.11
94,050	94,100	4,083.38	3,993.38	3,540.04	97,050	97,100	4,218.38	4,128.38	3,783.59	100,050	100,100	4,353.38	4,263.38	4,161.34
94,100	94,150	4,085.63	3,995.63	3,542.06	97,100	97,150	4,220.63	4,130.63	3,785.68	100,100	100,150	4,355.63	4,265.63	4,163.57
94,150	94,200	4,087.88	3,997.88	3,544.09	97,150	97,200	4,222.88	4,132.88	3,787.77	100,150	100,200	4,357.88	4,267.88	4,165.80
94,200	94,250	4,090.13	4,000.13	3,546.11	97,200	97,250	4,225.13	4,135.13	3,789.87	100,200	100,250	4,360.13	4,270.13	4,168.02
94,250	94,300	4,092.38	4,002.38	3,548.14	97,250	97,300	4,227.38	4,137.38	3,791.96	100,250	100,300	4,362.38	4,272.38	4,170.25
94,300	94,350	4,094.63	4,004.63	3,550.16	97,300	97,350	4,229.63	4,139.63	3,794.05	100,300	100,350	4,364.63	4,274.63	4,172.48
94,350	94,400	4,096.88	4,006.88	3,552.19	97,350	97,400	4,231.88	4,141.88	3,796.14	100,350	100,400	4,366.88	4,276.88	4,174.71
94,400	94,450	4,099.13	4,009.13	3,554.21	97,400	97,450	4,234.13	4,144.13	3,798.24	100,400	100,450	4,369.13	4,279.13	4,176.93
94,450	94,500	4,101.38	4,011.38	3,556.24	97,450	97,500	4,236.38	4,146.38	3,800.33	100,450	100,500	4,371.38	4,281.38	4,179.16
94,500	94,550	4,103.63	4,013.63	3,558.26	97,500	97,550	4,238.63	4,148.63	3,843.31	100,500	100,550	4,373.63	4,283.63	4,223.63
94,550	94,600	4,105.88	4,015.88	3,560.29	97,550	97,600	4,240.88	4,150.88	3,845.42	100,550	100,600	4,375.88	4,285.88	4,225.88
94,600	94,650	4,108.13	4,018.13	3,562.31	97,600	97,650	4,243.13	4,153.13	3,847.54	100,600	100,650	4,378.13	4,288.13	4,228.13
94,650	94,700	4,110.38	4,020.38	3,564.34	97,650	97,700	4,245.38	4,155.38	3,849.65	100,650	100,700	4,380.38	4,290.38	4,230.38
94,700	94,750	4,112.63	4,022.63	3,566.36	97,700	97,750	4,247.63	4,157.63	3,851.77	100,700	100,750	4,382.63	4,292.63	4,232.63
94,750	94,800	4,114.88	4,024.88	3,568.39	97,750	97,800	4,249.88	4,159.88	3,853.88	100,750	100,800	4,384.88	4,294.88	4,234.88
94,800	94,850	4,117.13	4,027.13	3,570.41	97,800	97,850	4,252.13	4,162.13	3,856.00	100,800	100,850	4,387.13	4,297.13	4,237.13
94,850	94,900	4,119.38	4,029.38	3,572.44	97,850	97,900	4,254.38	4,164.38	3,858.11	100,850	100,900	4,389.38	4,299.38	4,239.38
94,900	94,950	4,121.63	4,031.63	3,574.46	97,900	97,950	4,256.63	4,166.63	3,860.23	100,900	100,950	4,391.63	4,301.63	4,241.63
94,950	95,000	4,123.88	4,033.88	3,576.49	97,950	98,000	4,258.88	4,168.88	3,862.34	100,950	101,000	4,393.88	4,303.88	4,243.88
<b>\$95,000</b>					<b>\$98,000</b>					<b>\$101,000</b>				
95,000	95,050	4,126.13	4,036.13	3,578.51	98,000	98,050	4,261.13	4,171.13	3,905.57	101,000	101,050	4,396.13	4,306.13	4,246.13
95,050	95,100	4,128.38	4,038.38	3,580.54	98,050	98,100	4,263.38	4,173.38	3,907.71	101,050	101,100	4,398.38	4,308.38	4,248.38
95,100	95,150	4,130.63	4,040.63	3,582.56	98,100	98,150	4,265.63	4,175.63	3,909.84	101,100	101,150	4,400.63	4,310.63	4,250.63
95,150	95,200	4,132.88	4,042.88	3,584.59	98,150	98,200	4,267.88	4,177.88	3,911.98	101,150	101,200	4,402.88	4,312.88	4,252.88
95,200	95,250	4,135.13	4,045.13	3,586.61	98,200	98,250	4,270.13	4,180.13	3,914.12	101,200	101,250	4,405.13	4,315.13	4,255.13
95,250	95,300	4,137.38	4,047.38	3,588.64	98,250	98,300	4,272.38	4,182.38	3,916.26	101,250	101,300	4,407.38	4,317.38	4,257.38
95,300	95,350	4,139.63	4,049.63	3,590.66	98,300	98,350	4,274.63	4,184.63	3,918.39	101,300	101,350	4,409.63	4,319.63	4,259.63
95,350	95,400	4,141.88	4,051.88	3,592.69	98,350	98,400	4,276.88	4,186.88	3,920.53	101,350	101,400	4,411.88	4,321.88	4,261.88
95,400	95,450	4,144.13	4,054.13	3,594.71	98,400	98,450	4,279.13	4,189.13	3,922.67	101,400	101,450	4,414.13	4,324.13	4,264.13
95,450	95,500	4,146.38	4,056.38	3,596.74	98,450	98,500	4,281.38	4,191.38	3,924.81	101,450	101,500	4,416.38	4,326.38	4,266.38
95,500	95,550	4,148.63	4,058.63	3,598.76	98,500	98,550	4,283.63	4,193.63	3,968.28	101,500	101,550	4,418.63	4,328.63	4,268.63
95,550	95,600	4,150.88	4,060.88	3,600.79	98,550	98,600	4,285.88	4,195.88	3,970.44	101,550	101,600	4,420.88	4,330.88	4,270.88
95,600	95,650	4,153.13	4,063.13	3,602.81	98,600	98,650	4,288.13	4,198.13	3,972.60	101,600	101,650	4,423.13	4,333.13	4,273.13
95,650	95,700	4,155.38	4,065.38	3,604.84	98,650	98,700	4,290.38	4,200.38	3,974.76	101,650	101,700	4,425.38	4,335.38	4,275.38
95,700	95,750	4,157.63	4,067.63	3,606.86	98,700	98,750	4,292.63	4,202.63	3,976.92	101,700	101,750	4,427.63	4,337.63	4,277.63
95,750	95,800	4,159.88	4,069.88	3,608.89	98,750	98,800	4,294.88	4,204.88	3,979.08	101,750	101,800	4,429.88	4,339.88	4,279.88
95,800	95,850	4,162.13	4,072.13	3,610.91	98,800	98,850	4,297.13	4,207.13	3,981.24	101,800	101,850	4,432.13	4,342.13	4,282.13
95,850	95,900	4,164.38	4,074.38	3,612.94	98,850	98,900	4,299.38	4,209.38	3,983.40	101,850	101,900	4,434.38	4,344.38	4,284.38
95,900	95,950	4,166.63	4,076.63	3,614.96	98,900	98,950	4,301.63	4,211.63	3,985.56	101,900	101,950	4,436.63	4,346.63	4,286.63
95,950	96,000	4,168.88	4,078.88	3,616.99	98,950	99,000	4,303.88	4,213.88	3,987.72	101,950	102,000	4,438.88	4,348.88	4,288.88
<b>* This column must also be used by a qualifying widow(er)</b>										<b>\$102,000 + USE TAX CALCULATION SCHEDULE</b>				

# CONNECTICUT TAX ASSISTANCE

## FOR TAX INFORMATION

- Visit the DRS Web site at:  
[www.state.ct.us/drs](http://www.state.ct.us/drs)
- Call CONN-TAX:  
1-800-382-9463 (toll-free from within Connecticut) or  
1-860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

Personal Taxpayer Assistance is available during business hours listed at right. Extended hours will be offered January through April. Call Conn-Tax or visit our Web site for details.

- Write to:  
Department of Revenue Services  
Taxpayer Services Division  
25 Sigourney Street  
Hartford CT 06106-5032

## FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- **Internet**  
Preview and download forms and publications from the DRS Web site at: [www.state.ct.us/drs](http://www.state.ct.us/drs)
- **DRS TaxFax**  
Call 860-297-5698 from the handset attached to your fax machine and select from the menu; or
- **Telephone**  
From a touch-tone phone call:  
1-800-382-9463 (toll-free from within Connecticut) and select **Option "2"**, or  
1-860-297-4753 (from anywhere).

## WALK-IN OFFICES

For free assistance or forms, visit our offices from 8:00 a.m. to 5:00 p.m. (Monday through Friday). For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the Department representative.

**BRIDGEPORT**  
10 Middle Street  
203-579-6251

**HAMDEN**  
3074 Whitney Avenue, Bldg. #2  
203-287-8243

**HARTFORD**  
25 Sigourney Street  
860-297-5962

**NORWICH**  
2 Cliff Street  
860-889-2669

**WATERBURY \***  
91 Schraffts Drive  
203-596-4310

\*This office will be moving in 2000. To verify the address, please call before you visit.

## STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at [www.state.ct.us](http://www.state.ct.us)

For questions about federal taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.  
To order federal tax forms, call 1-800-829-3676.

## DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

State of Connecticut  
Department of Revenue Services  
25 Sigourney Street  
Hartford CT 06106-5032